

SPECIAL REPORT
OF THE
ATTORNEY-GENERAL
OF THE
State of California
RAILROAD TAX CASES AND RAILROAD TAXATION
1893

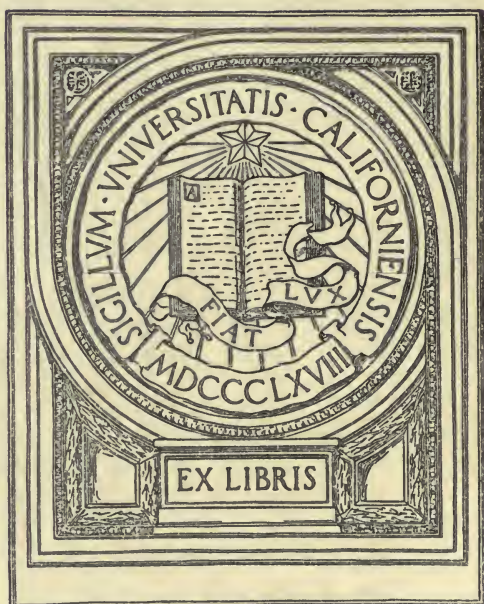
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CONTENTS.

| | PAGE. |
|--|-------|
| Taxes of 1880 to 1884, inclusive | 3 |
| Taxes of 1885 to 1887, inclusive | 15 |
| Taxes of 1888 to 1892, inclusive | 21 |
| Concluding observations | 22 |
| Summary | 25 |
| Appendix (statements and tables) | 28 |



California. Attorney general's office

SPECIAL REPORT

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ATTORNEY-GENERAL

OF THE STATE OF CALIFORNIA,

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SPECIAL REPORT

ON

RAILROAD TAX CASES AND RAILROAD TAXATION.

ATTORNEY-GENERAL'S OFFICE,
SACRAMENTO, January 17, 1893. }

To the Hon. H. H. MARKHAM, Governor of the State of California:

SIR: The Legislature being now in session, I herewith respectfully submit a special report concerning the railroad taxes remaining unpaid by various railroad companies in this State since the adoption of the new Constitution. In this connection your attention is called to what has already been stated upon the subject of "railroad tax cases" in my report to you, dated September 15, 1892. Although no proposition has been made, except as appears by the communication to me from E. L. Craig, Esq., of the law department of the Southern Pacific Railroad Company, under date of January 12, 1893, hereinafter set forth, to settle the taxes, I make this report and collate facts and figures regarding these matters so as to place the subject intelligibly before you and the Legislature.

The following report regarding unpaid railroad taxes and railroad tax litigation, pertains only to the Southern Pacific system of railroads. The tabulation in the Appendix hereof shows the taxes for each year from 1880 to and including 1892, the sums at which each road was assessed, and the amount of the State and county taxes. There also appear herein two statements, which were used as Exhibits "A" and "B," in the case of *John Rooney vs. E. C. Marshall, Attorney-General, et al.* (69 Cal. 647), and portions of the reports of former State Controllers, regarding railroad taxes, so as to advise you and the Legislature as to the then condition of affairs.

The correspondence above alluded to is as follows:

"LAW DEPARTMENT S. P. Co.,
"SAN FRANCISCO, CAL., January 12, 1893. }

"Hon. W. H. H. HART, Attorney-General:

"DEAR SIR: I am in receipt of your favor of this date referring to the pending controversies between the people of the State and the railroad companies composing what is known as the Southern Pacific System, in regard to taxes, and the suggestions heretofore made on behalf of the companies of a purpose to submit some proposition for an adjustment of the same, and inquiring whether I am now prepared to submit such a proposition in their behalf.

"In answer to your inquiry, I will say that while the companies referred to are desirous of promoting a speedy settlement of these controversies upon such terms as shall be fair to both parties, an examination of the subject has convinced me that it will be useless for the companies to submit any proposition covering the whole matter and involving any degree of compromise, because of the very serious doubt as to the authority of any executive officer of the State to accept the terms that might be proposed, so as to bind the State and relieve the companies from further controversy in regard thereto.

"As I understand it, there are those in authority who claim on behalf of the State that nothing short of the full payment by the companies of the amounts assessed against them respectively since the controversies began, with all the cumulative penalties and costs incurred in the proceedings had to enforce the assessments, will relieve the com-

panies and their properties from the lawful demands of the State. This claim is made, notwithstanding the fact that for the series of years up to and including 1884, nearly if not quite all of the suits have been determined either by judgment in favor of the companies, or by judgments against them which have been fully paid; and that for the years following, up to and including 1887, it is claimed by the companies that the assessments unlawfully included the Federal franchises of the aided roads, and thereby rendered the assessments void as to them. The fact that the Federal franchises were so included up to and including the years 1885-6 is, I think, undisputed by any one, and whether they were so included in 1887 is, in fact, now being litigated between the parties. The effect in the case referred to, of the judicial finding upon this controverted fact, must be so controlling that I do not think either party is likely to make to the other a proposition of settlement which will be accepted.

"The situation is further complicated by the fact that in addition to the suit brought in the name of the State for the entire tax claimed to be due to the State and counties for the year 1887, suits have been commenced by the several counties for their alleged proportions of the tax, thus subjecting the companies to a double litigation as to each county tax.

"The only other case now pending is that of the *People vs. The San Pablo and Tulare Company*, before the Supreme Court of the United States. The very small amount involved in this case is insufficient to warrant further controversy, and the other reasons which were supposed to justify it seem to me no longer to exist.

"In view of the fact that the railroad companies referred to as under the Southern Pacific management have for five years last past been promptly paying their taxes as levied, and propose to continue so doing, and the further fact that a decision of this case, even if adverse to defendant, cannot possibly affect the main questions involved in the other litigated cases, I think that the question in this case will have ceased to be important to either party if the taxes are paid in full, with 5 per cent penalty claimed, and legal interest from the date of alleged delinquency to the time of payment, together with all costs that may be chargeable therein—in other words, if the company pays to the State and counties all that can by any possibility be recovered in the event of a judgment in favor of the people.

"I understand that some two years or more ago this company tendered full payment to the State of these taxes, and that its officers declined to accept the payment.

"I now renew, to you, the offer to pay these taxes, penalties, interest, and costs, which if it be accepted, will remove at least one of the irritating questions between the parties, and tend to promote an adjustment of the others.

"To this I will add that I understand that the company's counsel, at the time of entering into the stipulation under which this case was taken up, contended, and have ever since claimed that the record in the case was not such as to necessitate a decision upon the point which the counsel for the State desired to have settled; and that since the stipulation was entered into the Supreme Court of this State has rendered a decision in relation to the statutory provisions for the collection of taxes upon which this action was founded, which if adopted by the Supreme Court of the United States, as is usual upon such questions, may reasonably be expected to result in an affirmation of the judgment upon these minor propositions, and without a decision upon the main question supposed to be presented and sought to be settled.

"Inasmuch as there can be no question of your official right to receive in settlement of this case all that could by any possibility be recovered in it, I submit to your professional and official judgment this offer to settle the case last mentioned, and as soon as the technical doubts as to any authority to settle the remaining cases shall have been removed, as I have no doubt they can be, I will submit a proposition in the hope of settling all other pending questions.

"Respectfully yours,

E. L. CRAIG."

For convenience this report on railroad tax cases and railroad taxation is subdivided as follows:

First—Taxes of 1880 to 1884, inclusive.

Second—Taxes of 1885 to 1887, inclusive, no part of which has been paid.

Third—Taxes of 1888 to 1892, inclusive, all paid so far as due.

FIRST.

TAXES OF 1880 TO 1884.

Statements numbered 1 and 2 in the Appendix hereof show the assessed value of the various railroads in the State for the years 1880 and 1881, as appears by the State Controller's report for the thirty-

second and thirty-third fiscal years, page 23. Said report shows that for 1880 the railroad taxes for State purposes were \$199,514 50, and the delinquent taxes for State purposes \$196,805 81; for the year 1881 the amount of taxes for State purposes was \$228,134 31 and delinquent taxes for State purposes \$220,317 61. Thus it appears that only a small portion of the taxes, and those by one or two roads, were paid. In reference to this matter the Controller, Hon. D. M. Kenfield, states (p. 23):

"In order to comprehend how great was the injustice done to the revenue of the whole State it must be understood that in addition to the delinquent State taxes, there was also a delinquency of the railroads to the several counties in the taxes of 1880 of \$351,894 68, and of 1881 of \$349,039 50; making a total delinquency of State and county taxes for the two years of \$1,118,057 60.

"Since the delinquency of 1881, the San Francisco and North Pacific Railroad Company paid, under protest, their taxes delinquent of that year, amounting to \$8,528 10, and the North Pacific Coast and South Pacific Coast have each paid its taxes due for 1880, amounting to \$7,285 39; these amounts representing the State portion of the tax. Since the close of the last fiscal year, there has also been paid, in the various counties, by several of the railroad companies, about 60 per cent of the tax for the respective years, 1880 and 1881, as follows:

"Central Pacific Railroad Company, in Sacramento and Merced Counties, \$33,855 78. State portion, \$13,105 62.

"Southern Pacific Railroad Company, in Kern County, \$57,530 48. State portion, \$16,021 93.

"Sacramento and Placerville Railroad Company, in Sacramento and El Dorado Counties, \$12,105 82. State portion, \$4,381 56.

"Amador Branch Railroad Company, in Sacramento County, \$3,421 09. State portion, \$1,476 78.

"California Pacific Railroad Company, in Sacramento and Yolo Counties, \$9,267 03. State portion, \$4,003 55.

"Northern Railway Company, in Yolo County, \$5,545. State portion, \$2,391 63.

"Yaca Valley and Clear Lake Railroad Company, in Yolo County, \$2,419. State portion, \$1,044.

"Making a total on account of State taxes of \$58,239; leaving due the State for taxes of years 1880 and 1881, a balance of \$358,884 42.

"It is not surprising that the failure of the railroads to pay their taxes should have caused widespread consternation. The whole revenue system of the several counties was disarranged thereby; the ordinary obligations of the counties could not be fully met, and in many of the counties the public schools were closed for want of funds.

"A serious phase of the subject is, that in most of the counties the Boards of Supervisors considered the propriety of reducing the valuation fixed by the State Board of Equalization, in which body the Constitution fixed solely the power to assess railroads; and in the counties of Alameda, San Mateo, Yolo, and Sacramento, the Boards of Supervisors did reduce the assessment of railroads apportioned to them by the State Board of Equalization.

"To test the rights of such action by the County Boards, a case, at the instance of the State Board, was brought before the Supreme Court of this State.

"The Court rendered its decision, holding that the County Boards, in reducing assessments, acted in violation of the Constitution.

"I have done all that lay in my power to force the collection of the railroad taxes, but without success. The ordinary process of collecting taxes is to offer the property for sale, depending on bidders to purchase the property. From the nature of the railroad property, it was thought that it was not probable that any purchaser could be found to purchase a portion of a road located in a county.

"I therefore had recourse to the provisions of Section 3899 of the Political Code, which reads as follows: 'The Controller may, at any time after a delinquent list has been delivered to a collector, direct such collector not to proceed in the collection of any tax on said list amounting to three hundred dollars, further than to offer for sale but once any property upon which such tax is a lien. Upon such direction, the collector, after offering the property for sale once, and there being no purchaser in good faith, must make out and deliver to the Controller a certified copy of the entries upon the delinquent list relative to such tax; and the Tax Collector or the Controller, in case the Tax Collector refuses or neglects for fifteen days after being directed to bring suit for collection by the Controller, may proceed, by civil action in the proper Court, and in the name of the people of the State of California, to collect such tax and costs.'

"The next section provides for a form of complaint for the issue of a writ of attachment, and for ten per cent counsel fees.

"It will be seen that the control of such suits was in the hands of either the collector or Controller, and that no suit could be begun until the property had been offered once for sale.

"It must also be remembered that the whole delinquent property must be offered for sale within four weeks after the first publication of the sale.

"In 1880, after the several collectors had published the delinquent lists, I made an order directing each collector to offer the railroad property but once for sale, and if there were no bidders to withdraw the property from sale.

"In the meantime a stockholder in the Central and Southern Pacific Railroad Companies, an alleged resident of New York, began actions in the District Court of the United States against each collector to enjoin him from offering the property of said companies for sale.

"After the time had elapsed for the collector to offer the property for sale, the injunctions were dismissed, but thereby the jurisdiction of the Controller to direct the beginning of actions was lost.

"I made like orders in 1881, for the withdrawal of the railroad property from sale after being offered once. A short time before the period of such offering the companies sued out writs of injunction against the several collectors. These suits were begun in the Superior Courts of San Francisco, and, of course, had the effect to delay the action of the collector until the time had passed within which he could act. Upon a hearing, Judge Waymire dismissed the suit against the collector of the county of Sacramento, and it was expected that the other writs would be dismissed in time for the collectors to offer the property for sale.

"After the writ of injunction against the collector of Sacramento County had been vacated, and he was about to offer the property of the Central Pacific Railroad Company for sale for taxes for 1881, the attorney for the railroad company went to Alameda County, and obtained from Judge Green, of the Superior Court, a writ of prohibition against the collector, prohibiting him from proceeding with the sale.

"For the reason, therefore, that the railroad companies, by the machinery of law, prevented the accruing of the right of the Controller to sue, I have been unable to collect the taxes, both of 1880 and 1881.

"As I showed before, if the Controller had been permitted to sue, the suits would have been under his control, and the means to enforce the action would have been found in the ten per cent counsel fees to be paid by the defendants.

"In the session of 1880 an Act was passed by the Legislature providing that in an action begun in any county for the collection of delinquent taxes, the county may sue in its own name for the recovery of the taxes, whether it be for county or State purposes, or either of them.

"In the summer of 1882, I received advices that the railroad companies were offering to compromise their taxes by paying into the county treasuries 60 per cent of the taxes due, and that many of the Boards of Supervisors were contemplating accepting such offers. No law could be found authorizing directly such compromise. Moreover, the dread that the State would insist on the county paying to the State the whole of the State taxes due, doubtless deterred the Board from accepting the offer.

"Another plan, however, was adopted. The Supervisors of several of the counties directed the District Attorneys to begin action under the Act of 1880, against the companies for taxes due in 1880 and 1881. Suits were begun in Sacramento, Merced, Kern, Yolo, and El Dorado Counties. The Supervisors of said counties directed the District Attorneys to compromise the suits by accepting 60 per cent of the taxes due, and allowing judgment to be entered for that amount, the companies paying the amount of the judgment into the County Treasury.

"In the case of the County of San Mateo against the Southern Pacific Railroad Company, for the collection of State and county taxes for the year 1881, a decision has recently been filed by Justice Field, of the Circuit Court of the United States, wherein it is decided that the Constitution of this State is unconstitutional in so far as it provides for the present mode of assessment of railroads by the State Board of Equalization. If this decision is sustained by the Supreme Court of the United States, the State Constitution will have to be amended in order to assess the various railroads of the State.

"Pending the decision of the cases carried to the Supreme Court of the United States, I earnestly recommend that a different system of collecting the tax from railroad companies should be adopted. The law requires the State Board of Equalization to apportion the tax among the counties in the ratio that the number of miles of railroad in the county bears to the whole number of miles of the road in the State; to make a statement of the amount apportioned, with a description of the track and right of way in the county; this statement to be entered on the assessment book verbatim. In the event of the taxes upon the railroad property becoming delinquent, there is no provision how the Tax Collector shall sell, and he offers the property in like manner as he does real estate. The purchaser would take such portion of the road as might be in the county, but his relation to the company is not determined, and being so indefinite, must involve him in litigation. The plan which I propose, and which I think is perfectly feasible, is as follows:

"First—The State Board of Equalization shall assess the franchise, roadway, roadbed, rails, and rolling stock of railroads operated in more than one county.

"Second—The Board shall apportion such assessment among the several counties entitled thereto in the ratio as is at present prescribed.

"Third—The Board shall make an entry of such assessment, describing the road sufficiently well to identify it, and the apportionment of the same, in a book to be called the Assessment Book of the State Board of Equalization.

"Fourth—Such book shall then be transmitted to the Controller, who at the proper time (or such duty may devolve upon the Board, as at present) shall notify the Board of

Supervisors of the amount of assessment apportioned to the county, as a basis for county taxation.

"*Fifth*—The Controller shall calculate, and carry into a column, in the book, the amount of taxes due the State.

"*Sixth*—As soon as the rate of county tax is fixed by the Board of Supervisors, the Auditor of the county shall notify the Controller of such rate.

"*Seventh*—The Controller shall then calculate the amount due the county, and carry the amount into a column prepared for the purpose.

"*Eighth*—Each railroad company must settle with the Controller for its taxes, and pay the amount into the State Treasury.

"*Ninth*—The State Controller and Treasurer shall credit each county with the amount due the county on account of taxes paid by the railroad companies, and notify the County Treasurer thereof.

"*Tenth*—In the event of any railroad company failing to pay its taxes, the Controller to have authority to prosecute an action for the State tax and the county taxes due, in one suit, prescribing the form of complaint so that there shall be no failure for want of form.

"As railroads operated in more than one county are assessed as a whole, it does not appear to me that the interests of the State are best subserved by dividing the collection of the tax into as many parts as there are counties through which the road passes.

"I think that the plan of placing the collection of taxes upon railroads, assessed by the State Board of Equalization, under one authority, is one that will commend itself. I trust that the Legislature will give my suggestions consideration."

Statements Nos. 3 and 4 in Appendix hereof, show the unpaid taxes of 1882 and 1883, upon the Southern Pacific and Central Pacific systems of railroads, except as paid to Attorney-General Marshall, as hereinafter more particularly mentioned.

By State Controller Dunn's report for the thirty-fourth and thirty-fifth fiscal years, it appears (page 24) that upon February 12, 1884, there was due and remaining unpaid for former years to the State of California and the several counties from the Central Pacific and Southern Pacific systems of railroads, the sum of \$2,730,303 39. (This sum includes all penalties, interest, and costs up to that date.) Upon this subject the Controller in his report states:

"For the year 1883, with the single exception of the North Pacific Coast Railway, every railroad in the State, other than the Central and Southern Pacific systems, paid its taxes in full; and in addition the Central Pacific paid in full for that year upon these branches: Amador branch, Sacramento and Placerville, Vaca Valley and Clear Lake, and the Santa Cruz Railroad Company (owned by the Pacific Improvement Company), amounting, for State purposes, to \$3,697 68, leaving a delinquency against the Central and Southern Pacific systems for State purposes, for that year of \$178,423, and for State and county purposes, \$555,628 46, on the face of the tax. To this must be added 5 per cent penalty, 2 per cent per month interest, together with costs and attorney's fees.

"It is unnecessary for me to recount the struggles made by the State in earnest endeavors to collect these taxes. It is history that must be fresh in the mind of every one. Nor is it necessary here to recapitulate the various proposals put forward by these corporations, in the way of propositions to evade the payment of their taxes.

"Transactions called compromises have been entered into between these corporations and certain officials, whereby a sum less than that due has been accepted as payment of the taxes levied. But I have refused to accept the payments thus made. I did so because I believed that, as an officer of the State, I had no right to accept less than the whole amount due the State.

"Acting upon this conviction, I notified the Treasurers of the various counties interested that this office would not make settlements of these taxes for less than the full amount due. I also advised the Auditor and Treasurer of Contra Costa County to refuse to accept the taxes tendered them by the Attorney-General, who thereupon began suits to compel acceptance. At my instance, Hon. W. W. Foote represented the Contra Costa officials in the Courts; the case is as yet undecided. The heavy hand of the law is laid upon the house and home of the farmer, and the owner of city and town homesteads, for delinquency, and the property is sold at tax sale; and is there any good reason why railroad property should be exempted from the severe penalties imposed upon other classes of property for delinquency? Is it of loftier or holier character than the homes and firesides of families? Let the certainty be established that legal clouds will fall upon the title to this class of property through sale on account of delinquency, and that redemption profits such as accrue to purchasers of other kinds of property will ensue, and railroad delinquency and obstinacy will end together.

"I heartily concur in the recommendation of my predecessor that the commencement and control of all suits against railroad corporations for taxes be put in the hands of the Controller.

"The attorney's fees provided for by law are ample, thus saving the State against any expense whatever, and the great time, labor, and careful research required in the preparation and presentation of these cases will occupy more time than can be devoted to them by officials having all the other great interests of the State to protect."

The Central Pacific and Southern Pacific Railroad systems were also assessed for the taxes of 1884. I have tabulated the mileage, assessed value per mile, number of miles in the State and each county, total assessment for State and in each county, the amount of tax levied for the State and each county, the amount paid, and the several amounts delinquent, which tabulation appears in the Appendix hereof as statement No. 5.

The Controller, Hon. John P. Dunn, in his report for the thirty-sixth and thirty-seventh fiscal years (page 24), says:

"As shown by my last biennial report, there was due at that time from the Central and Southern Pacific railroads and branches, for the years 1880, 1881, and 1882, \$1,029,675 57. Of this amount there was paid to Attorney-General Marshall, and by him paid to the State and to various County Treasurers (in the way of partial payments), the sum of \$470,476 08, besides other settlements, which, added to this, leaves unpaid for these years the sum of \$416,252 28, as shown by reports on file in this office.

"For 1883 the amount delinquent was \$555,628 46, of which there has been paid \$333,377 13, leaving yet unpaid \$222,251 33.

"For 1884 the amount was \$653,373 12, of which \$329,520 63 has been paid, leaving yet due \$323,852 49."

The following exhibit shows in detail the amounts paid (as already given) into the State Treasury by the Attorney-General, E. C. Marshall, from the several roads, and for the years named, together with the amount that thereby was apportioned to the respective funds to which the moneys belonged:

Amount of Delinquent State and County Taxes Paid into the State Treasury June 19, 1886, by E. C. Marshall, Attorney-General.

| Names of Railroads. | Taxes of 1880. | Taxes of 1881. | Taxes of 1882. | Taxes of 1883. | Taxes of 1884. |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| California Pacific Railroad | | | | \$15,580 56 | \$14,172 09 |
| Northern Railway | \$1,985 12 | \$2,100 09 | \$1,415 50 | 17,373 13 | 15,646 93 |
| San Pablo and Tulare R. R. | 3,053 57 | 3,505 56 | 2,658 16 | 6,044 81 | 5,295 80 |
| Stockton and Copperopolis Railroad | 2,811 85 | 2,793 77 | 1,662 15 | 2,453 22 | |
| Southern Pacific Railroad | | | | 125,806 31 | 124,720 81 |
| Central Pacific Railroad | 27,239 99 | 27,755 64 | 28,778 45 | 166,119 10 | 169,685 00 |
| Totals | \$35,090 53 | \$36,155 06 | \$34,514 26 | \$333,377 13 | \$329,520 63 |

RECAPITULATION.

| | |
|---|--------------|
| Taxes 1880 | \$35,090 53 |
| Taxes 1881 | 36,155 06 |
| Taxes 1882 | 34,514 26 |
| Taxes 1883 | 333,377 13 |
| Taxes 1884 | 329,520 63 |
| Total | \$768,657 61 |
| Less express charges from San Francisco to State Treasury | 384 36 |
| Net amount paid State Treasurer | \$768,273 25 |

[NOTE.—Page twenty-five, Controller's report, thirty-sixth and thirty-seventh fiscal years.]

The Controller further says (page 25):

"In this connection, I desire to repeat the following from my last biennial report:

"It is unnecessary for me to recount the struggles made by the State in earnest endeavors to collect these taxes. It is history that must be fresh in the mind of everyone. Nor is it necessary here to recapitulate the various proposals put forward by these corporations in the way of propositions to evade the payment of their taxes.

"Transactions called compromises have been entered into between these corporations and certain officials, whereby a sum less than that due has been accepted as payment of the taxes levied. But I have refused to accept the payments thus made. I did so because I believed that as an officer of the State I had no right to accept less than the whole amount due the State."

"It has been asserted and insisted by the Attorney-General and the attorneys for these railroad companies that the payments made by them to him were payments on account, but there was nothing in the records of the Court (at the time these partial payments were made) to show that the rights of the State and the several counties to collect the balance due were protected. The records themselves are untrue, and a mere examination of them will show the deception practiced.

"Before the committee of the Assembly of the extra session of 1884, constituted to investigate and report upon the character of the Attorney-General's actions in relation to these railroad tax matters, Mr. Marshall stated that he had a stipulation in the case fully protecting the rights of the State, yet when called upon by the committee to produce it, Mr. Marshall stated that he had such a stipulation, but was unable to find it. The attorney for the railroad stated that no such stipulation existed, but that he would give such an one. Subsequently a piece of paper, purporting to be a stipulation, was presented to the committee by the Attorney-General. This document was worthless, but its worthless character was not discovered by the committee. Some months afterwards, however, this office discovered it and (in a letter addressed to the Attorney-General on November 3, 1885) exposed the deception practiced upon the committee. Yet nothing was done by that official either to correct the record or to secure such a stipulation as would protect the rights of the State. Afterwards John Rooney, Esq., of this county brought an action to compel the Attorney-General to pay, the Controller to certify, and the State Treasurer to receive into the State Treasury, the partial payments the Attorney-General had accepted from the railroad companies. And up to this time no stipulation had been placed on file, and no stipulation is of any value until it is placed on file. But after the Rooney case brought the matter before the Supreme Court of the State, the Attorney-General did file a stipulation in sixty-three cases covering taxes for 1881 and 1882.

"Again, in the cases for railroad taxes for 1884, wherein the Attorney-General accepted 50 per cent of the face of the amount due, the findings of the Court show that the State Board of Equalization assessed the fences along the lines of the roads, and the distance across the bay of San Francisco—a distance of four miles—as four miles of the railroad. The State Board of Equalization did not assess either the fences along the lines of the railroads nor the distance across the bay of San Francisco. No testimony was introduced on the trial to show that such assessments had been made. And yet, in the face of this fact, the Attorney-General permitted this record to be made a part of the findings of the Court. It is a significant fact, in this connection, that the decision rendered against this State by the Supreme Court of the United States in a similar railroad tax case, was based upon the fact that the findings showed that the (former) State Board of Equalization had assessed the fences along the lines of the roads—thus putting these cases in the identical condition of those already decided against the State by the Supreme Court of the United States, and rendering it worse than useless to appeal them. In a letter addressed to the Attorney-General, on the 18th of last June, I called his special attention to the false condition of the record. And during the last two months, I examined the records and found them still in the same condition, as they probably are yet.

"For some time the Attorney-General claimed to have in his possession a large sum of money paid him by certain railroad companies as partial payment of taxes due. In a letter I addressed him on November 3, 1885, and at other times, I asked him to bring an action in the Supreme Court to have the question determined as to my authority to receive these so-called payments on account, but he refused to do so. I also asked from him a statement showing the amount received from each railroad, the year for which it was paid, the amount for State, and the amount for county purposes. This was absolutely essential to me in order that the money might be properly apportioned to the various funds. Yet he refused to furnish me the information.

"The Supreme Court, in the Rooney case, decided that the United States Circuit Court, being a Court of competent jurisdiction, having ordered the Attorney-General to receive the money from the railroad companies, it would not review the decision, and ordered the Controller to certify it into the treasury. But it did not determine either the right of the Attorney-General to compromise taxes or decide the question as to his right to receive taxes on account. Neither did it determine the question as to whether payments made were partial or, under the condition of the records, were in full satisfaction.

"It is scarcely necessary for me to recall to you the earnest efforts made, through your office and mine, to secure a full hearing of the issues involved in the right of the State to tax railroads under the present system. Suffice it to say, every effort of the railroad

attorneys has been exerted to prevent the question being heard on its merits. Your efforts culminating in an exhaustive letter to the Supreme Court of the United States, have been earnest and effective. In that letter, under date of November 25, 1885, you besought the Court to advance those cases upon the calendar, and hear and determine the issues. An early hearing was thereby had; yet your struggles, like those of all others who have earnestly sought to secure a full hearing of the issues involved, were doomed to defeat. In the San Mateo County case nothing was involved but the clean-cut Federal question of the right of the State to tax corporations, under its Constitution.

"With that point decided, nothing remained for decision outside of our State Courts.

"It had been heard in 1882 by the United States Supreme Court, was first of these cases on the calendar, had been argued, and was ready for decision. It was selected as a test case. The railroad company secured a postponement of that decision. They constantly declared their anxiety for an early decision, and just as constantly interposed every possible obstacle against a decision being rendered. They used every endeavor to have that case dismissed, failing in which, they drove the attorneys for the State—Messrs. Rhodes and Barstow—out of the case. As an evidence of the virulent hostility used to thwart the efforts upon the part of State officers to have the case heard, could anything more despicable be presented than the history of that case, as shown in the acts of the officials of San Mateo County, in abetting the railroad company in having that case dismissed, as is seen by the following affidavits: * * *

Before the moneys were paid into the State Treasury by Attorney-General Marshall, as specified on page 7, there was, on the 10th day of November, 1885, an action commenced in the Supreme Court of the State of California by John Rooney against Attorney-General Marshall and State Controller Dunn (69 Cal. 647) for writ of mandate compelling said Dunn to certify into the State Treasury the moneys collected by said E. C. Marshall from the railroad companies. In order to fully explain the facts in that case, I here insert exhibits A and B, which were offered and received as evidence in said cause, as follows:

STATEMENT,

Being "Exhibit A" in the Supreme Court of California in the case of John Rooney, plaintiff, vs. E. C. Marshall et al., defendants. (69 Cal. 647.)

| Number of Case in U. S. Circuit Court. | To Recover Taxes for the Year. | Amount Due on Face of Tax. | Amount Due as 5 per cent Penalty. | Amount as Interest Until Day of Judgment. | Amount Due as Attorney's Fees. | Corporation Defendant. | Amounts of Consent Judgments. | Gross Amounts Due on Day of Judgment. |
|--|--------------------------------|----------------------------|-----------------------------------|---|--------------------------------|-----------------------------------|-------------------------------|---------------------------------------|
| 2755 | 1880 | \$22,519 20 | \$1,125 96 | \$16,664 20 | \$2,251 92 | Central Pacific Railroad Company | \$14,216 64 | \$42,561 28 |
| 3063 | 1882 | 18,684 36 | 934 21 | 4,857 93 | 1,868 43 | Central Pacific Railroad Company | 18,684 36 | 26,344 93 |
| 2781 | 1880 | 14,949 16 | 747 45 | 11,062 37 | 1,494 91 | Central Pacific Railroad Company | 14,949 16 | 28,253 89 |
| 2778 | 1881 | 18,443 75 | 922 18 | 9,221 87 | 1,844 37 | Central Pacific Railroad Company | 18,443 75 | 30,432 17 |
| 3060 | 1882 | 14,823 00 | 741 15 | 3,853 98 | 1,482 30 | Central Pacific Railroad Company | 14,823 00 | 20,900 43 |
| 3061 | 1882 | 2,244 00 | 112 20 | 583 44 | 224 40 | Central Pacific Railroad Company | 2,244 00 | 3,164 04 |
| 2786 | 1880 | 5,895 80 | 294 79 | 4,362 89 | 589 58 | Central Pacific Railroad Company | 3,315 80 | 11,143 06 |
| 2788 | 1881 | 3,744 63 | 187 20 | 1,872 31 | 374 46 | Central Pacific Railroad Company | 3,744 63 | 6,178 60 |
| 3108 | 1882 | 4,085 95 | 204 29 | 1,062 34 | 408 59 | Central Pacific Railroad Company | 4,085 95 | 5,761 17 |
| 2798 | 1880 | 3,543 02 | 177 15 | 2,621 83 | 354 30 | Central Pacific Railroad Company | 3,543 02 | 6,696 30 |
| 2797 | 1881 | 4,050 00 | 202 50 | 2,025 00 | 405 00 | Central Pacific Railroad Company | 4,050 00 | 6,682 50 |
| 3063 | 1882 | 2,625 00 | 131 25 | 682 50 | 262 50 | Central Pacific Railroad Company | 2,625 00 | 3,701 25 |
| 2803 | 1880 | 15,608 53 | 780 42 | 11,550 31 | 1,560 85 | Central Pacific Railroad Company | 11,550 31 | 29,710 11 |
| 3071 | 1882 | 10,033 65 | 501 68 | 2,608 74 | 1,003 36 | Central Pacific Railroad Company | 5,257 61 | 14,147 43 |
| 2820 | 1880 | 22,864 28 | 1,143 21 | 16,919 56 | 2,286 42 | Central Pacific Railroad Company | 22,864 28 | 43,213 47 |
| 2819 | 1881 | 28,600 53 | 1,430 02 | 14,300 26 | 2,860 05 | Central Pacific Railroad Company | 28,600 53 | 47,190 86 |
| 2825 | 1880 | 6,190 75 | 309 53 | 4,581 15 | 619 07 | Central Pacific Railroad Company | 5,559 17 | 11,700 50 |
| 2914 | 1881 | 7,467 90 | 373 39 | 3,733 95 | 746 79 | Central Pacific Railroad Company | 6,732 43 | 12,322 03 |
| 3073 | 1882 | 5,078 78 | 253 93 | 1,320 48 | 507 87 | Central Pacific Railroad Company | 4,616 52 | 7,161 06 |
| 2840 | 1880 | 32,586 72 | 1,629 43 | 24,114 17 | 3,258 67 | Central Pacific Railroad Company | 14,622 50 | 61,588 99 |
| 2841 | 1881 | 39,587 00 | 1,979 35 | 19,793 00 | 3,958 70 | Central Pacific Railroad Company | 18,462 83 | 65,588 05 |
| 3062 | 1882 | 44,772 00 | 2,238 60 | 11,640 72 | 4,477 20 | Central Pacific Railroad Company | 16,677 57 | 63,128 52 |
| 2756 | 1880 | 4,807 80 | 240 39 | 3,557 77 | 480 78 | Southern Pacific Railroad Company | 4,807 80 | 9,086 74 |
| 3094 | 1882 | 3,388 77 | 169 43 | 881 08 | 338 87 | Southern Pacific Railroad Company | 3,388 77 | 4,778 15 |
| 2787 | 1880 | 13,394 89 | 669 74 | 9,912 21 | 1,339 48 | Southern Pacific Railroad Company | 8,462 48 | 25,316 32 |
| 2829 | 1881 | 16,035 00 | 801 75 | 8,017 00 | 1,603 50 | Southern Pacific Railroad Company | 9,829 67 | 26,457 25 |
| 3064 | 1882 | 10,113 12 | 505 65 | 2,629 41 | 1,011 31 | Southern Pacific Railroad Company | 9,631 45 | 14,259 49 |
| 2789 | 1880 | 21,444 68 | 1,072 23 | 15,869 06 | 2,144 46 | Southern Pacific Railroad Company | 21,002 68 | 40,530 43 |
| 2787 | 1881 | 20,453 40 | 1,022 67 | 10,226 70 | 2,045 34 | Southern Pacific Railroad Company | 19,479 55 | 33,748 11 |
| 3109 | 1882 | 12,983 24 | 649 16 | 3,375 64 | 1,298 32 | Southern Pacific Railroad Company | 12,365 01 | 18,286 36 |
| 2809 | 1880 | 591 58 | 29 57 | 437 76 | 59 15 | Southern Pacific Railroad Company | 591 58 | 1,118 06 |
| 2810 | 1881 | 709 50 | 35 47 | 354 75 | 70 95 | Southern Pacific Railroad Company | 709 50 | 1,170 77 |
| 2835 | 1880 | 4,159 84 | 207 99 | 3,078 28 | 415 98 | Southern Pacific Railroad Company | 4,159 84 | 7,862 09 |
| 2839 | 1880 | 3,763 23 | 188 16 | 2,784 79 | 376 32 | Northern Railway Company | 3,763 23 | 7,112 50 |
| 3086 | 1881 | 4,255 39 | 212 76 | 2,156 05 | 425 53 | Northern Railway Company | 4,255 39 | 7,049 73 |
| 3068 | 1882 | 2,966 25 | 148 31 | 771 22 | 296 62 | Northern Railway Company | 3,424 75 | 4,182 40 |

| | | | | | | | | |
|------|------|--------------|-------------|--------------|-------------|---|--------------|----------------|
| 3102 | 1880 | 5,117 89 | 255 89 | 3,787 23 | 511 78 | Northern Railway Company | 1,985 12 | 9,672 79 |
| 3101 | 1881 | 5,450 62 | 272 52 | 2,725 31 | 545 06 | Northern Railway Company | 2,100 09 | 8,993 51 |
| 3077 | 1882 | 4,037 00 | 201 85 | 1,049 62 | 403 70 | Northern Railway Company | 1,415 50 | 5,692 17 |
| 2817 | 1880 | 1,128 32 | 56 41 | 834 95 | 112 83 | Northern Railway Company | 1,126 32 | 1,132 51 |
| 2818 | 1881 | 1,166 40 | 58 32 | 583 20 | 116 64 | Northern Railway Company | 1,196 40 | 1,924 56 |
| 2837 | 1880 | 2,425 90 | 121 29 | 1,811 33 | 242 59 | Vaca Valley and Clear Lake Railroad Company | 2,425 90 | 4,601 11 |
| 3095 | 1881 | 2,469 25 | 123 46 | 1,251 08 | 246 92 | Vaca Valley and Clear Lake Railroad Company | 2,469 25 | 4,690 71 |
| 3059 | 1882 | 2,469 25 | 123 46 | 638 46 | 246 92 | Vaca Valley and Clear Lake Railroad Company | 2,469 25 | 3,498 09 |
| 2777 | 1880 | 1,237 60 | 61 88 | 924 07 | 123 76 | San Pablo and Tulare Railroad Company | 1,237 60 | 2,347 31 |
| 2780 | 1881 | 1,326 00 | 66 30 | 671 84 | 132 60 | San Pablo and Tulare Railroad Company | 1,701 51 | 2,106 74 |
| 3069 | 1882 | 1,020 00 | 51 00 | 272 00 | 102 00 | San Pablo and Tulare Railroad Company | 1,020 00 | 1,445 00 |
| 3103 | 1880 | 6,301 68 | 315 08 | 4,705 25 | 630 16 | San Pablo and Tulare Railroad Company | 2,444 29 | 11,950 17 |
| 3104 | 1881 | 7,364 40 | 368 22 | 3,731 29 | 736 44 | San Pablo and Tulare Railroad Company | 2,837 46 | 12,200 35 |
| 3083 | 1882 | 6,137 00 | 306 85 | 1,636 53 | 613 70 | San Pablo and Tulare Railroad Company | 2,151 56 | 8,694 08 |
| 2826 | 1880 | 2,017 45 | 100 87 | 1,506 36 | 201 74 | Stockton and Copperopolis Railroad Company | 1,917 45 | 3,826 42 |
| 2913 | 1881 | 1,915 07 | 95 75 | 970 29 | 191 50 | Stockton and Copperopolis Railroad Company | 1,815 06 | 3,172 61 |
| 2782 | 1880 | 5,711 57 | 285 57 | 4,265 63 | 571 15 | Stockton and Copperopolis Railroad Company | 5,711 57 | 10,833 92 |
| 2779 | 1881 | 5,644 89 | 277 24 | 2,809 40 | 554 48 | Stockton and Copperopolis Railroad Company | 5,644 89 | 9,186 01 |
| 3072 | 1882 | 1,252 15 | 62 60 | 333 89 | 125 21 | Stockton and Copperopolis Railroad Company | 1,152 15 | 1,773 85 |
| 3067 | 1882 | 9,193 27 | 459 66 | 2,451 53 | 919 32 | California Pacific Railroad Company | 9,193 27 | 13,023 78 |
| 3097 | 1881 | 11,869 40 | 593 47 | 6,013 82 | 1,186 94 | California Pacific Railroad Company | 11,990 00 | 19,663 63 |
| 2838 | 1880 | 10,887 85 | 544 39 | 8,129 58 | 1,088 78 | California Pacific Railroad Company | 10,887 85 | 20,650 50 |
| 3219 | 1882 | 9,488 66 | 474 43 | 2,530 30 | 948 86 | California Pacific Railroad Company | 9,432 46 | 13,442 25 |
| 3218 | 1880 | 11,816 53 | 590 82 | 8,822 97 | 1,181 65 | California Pacific Railroad Company | 11,816 52 | 22,411 97 |
| 2811 | 1880 | 2,785 41 | 139 27 | 2,080 06 | 278 54 | Santa Cruz Railroad Company | 2,785 41 | 5,283 28 |
| 3068 | 1882 | 3,402 41 | 170 12 | 907 30 | 340 24 | Stockton and Copperopolis Railroad Company | 3,402 81 | 4,820 01 |
| 2759 | 1880 | 31,470 58 | 1,573 52 | 23,498 02 | 3,147 05 | Southern Pacific Railroad Company | 30,692 07 | 59,689 17 |
| | | \$602,471 25 | \$30,123 41 | \$322,446 03 | \$60,246 91 | | \$470,476 48 | \$1,014,655 54 |

STATEMENT,

Being "Exhibit B" in the case of John Rooney vs. E. C. Marshall et al., in Supreme Court of California. (69 Cal. 647.)
Cases Brought to Recover the Taxes of 1883.

| No. of Case in the United States Circuit Court. | Amount of State and County Taxes Sued For. | Amount Due as 5 per cent Penalty Thereon. | Amount of In- terest, due at 2 per cent per Month, under Sec. 3803, P. C. | Amount Due as Attorney's Fees. | Names of Railroads Defendants in the Actions. | Total Amount due Sept. 29, 1884. |
|--|---|--|---|--------------------------------------|--|--|
| 3263 | \$276,865 10 | \$13,843 25 | \$57,218 78 | \$27,686 51 | Central Pacific Railroad Company----- | \$375,613 64 |
| 3264 | 209,677 15 | 10,483 85 | 43,333 27 | 20,967 71 | Southern Pacific Railroad Company----- | 284,461 98 |
| 3265 | 28,955 23 | 1,447 76 | 5,984 07 | 2,895 52 | Northern Railway Company----- | 39,282 88 |
| 3266 | 25,967 61 | 1,298 38 | 5,366 63 | 2,596 76 | California Pacific Railroad Company----- | 35,229 38 |
| 3267 | 4,088 71 | 204 43 | 844 59 | 408 87 | Stockton and Copperopolis Railroad Company----- | 5,546 60 |
| 3268 | 10,074 66 | 503 73 | 2,082 09 | 1,007 46 | San Pablo and Tulare Railroad Company----- | 13,667 94 |
| | \$555,628 46 | \$27,781 40 | \$114,829 43 | \$55,562 83 | Total----- | \$753,802 12 |
| | | | | | Received by Attorney-General E. C. Marshall----- | 333,377 10 |
| | | | | | | \$420,425 02 |

Cases Brought to Recover the Taxes of 1884.

| | | | | | | |
|------|--------------|-------------|--------------|-------------|--|--------------|
| 3668 | \$339,956 61 | \$16,997 83 | \$59,379 05 | \$33,995 66 | Central Pacific Railroad Company----- | \$450,329 15 |
| 3669 | 244,550 70 | 12,227 53 | 42,714 80 | 24,455 07 | Southern Pacific Railroad Company----- | 323,948 10 |
| 3670 | 30,680 21 | 1,534 01 | 5,358 79 | 3,068 02 | Northern Railway Company----- | 40,641 03 |
| 3671 | 27,801 70 | 1,390 08 | 4,856 01 | 2,780 17 | California Pacific Railroad Company----- | 36,827 96 |
| 3672 | 10,383 90 | 519 19 | 1,813 71 | 1,038 39 | San Pablo and Tulare Railroad Company----- | 13,755 19 |
| | \$653,373 12 | \$32,668 64 | \$114,122 36 | \$65,337 31 | Total----- | \$865,501 43 |
| | | | | | Received by Attorney-General E. C. Marshall----- | 329,520 63 |
| | | | | | | \$535,980 80 |

The Supreme Court, in the above mentioned action entitled John Rooney, petitioner, vs. Edward C. Marshall, Attorney-General, and in a similar proceeding brought by the County of San Mateo, petitioner, against D. J. Oullahan, State Treasurer, held and decided as follows: [Opinion by Mr. Justice Ross, concurred in by Chief Justice Morrison, and by Justices Myrick, Sharpstein, McKinstry, and McKee. Filed May 28, 1886; reported in 69 Cal. 647].

"These cases will be considered together. Each is an application for a writ of mandate, directed to the respondents in their official capacity, requiring of them the performance of certain acts demanded of them by the law if the money in question is a part of the public revenue. The money is now in the hands of the Attorney-General of the State, and is \$803,582 93 in amount. Of this sum \$140,685 20 was received by him from the defendants in certain actions instituted by certain counties of the State against certain railroad corporations for the recovery of delinquent taxes for the fiscal years 1880-81, 1881-82, and 1882-83; the remaining \$662,897 73 was received by him from the defendants in certain actions instituted by the State against the same corporations for delinquent taxes for the fiscal years 1883-84 and 1884-85. In the first class of cases the suits were brought under the Act of the Legislature approved April 23, 1880, authorizing any county or city and county, where taxes are delinquent, to sue in its own name for the recovery thereof, 'whether the same be for county, or for city and county, and State purposes, or taxes, or either of them.' (Stats. 1880, p. 136.) In the second class of cases the suits were brought under that provision of the Political Code, as amended in 1883, declaring that 'after the first Monday in February of each year the Controller must bring an action, in the proper Court, in the name of the people of the State of California, to collect the delinquent taxes upon the property assessed by the State Board of Equalization; such suit must be for the taxes due the State, and all the counties, and cities and counties, upon property assessed by the Board of Equalization, and appearing delinquent upon the duplicate record of apportionment of railway assessments. The demands for State and county and city and county taxes may be united in one action.' (Pol. Code, Sec. 3670.)

"Pursuant to statute, the actions embraced within the first class above alluded to—in number sixty-three—were commenced by the District Attorneys of the respective counties in the Superior Court of their respective counties. They were all subsequently transferred to the Circuit Court of the United States, and there came on regularly for trial—the Attorney-General appearing for the plaintiffs—and after trial were submitted to the Court for decision. On the 23th of February, 1884, the Court ordered that judgment be entered in favor of the defendants in the actions, but before judgment was so entered, and on the next day, February 29, 1884, stipulation was presented to the Court in forty-one of said sixty-three cases, signed by the attorney for the defendants, and by the Attorney-General of the State for the plaintiffs, agreeing in effect that, notwithstanding the decision of the Court before announced, that judgment should be entered in favor of the plaintiff in the respective actions for the face of the taxes.

"And the Circuit Court thereupon and upon the oral consent of the attorneys for the respective parties vacated the order theretofore entered for judgment in favor of the defendants, and made and entered a judgment in favor of the respective plaintiffs in said forty-one actions for the face of the taxes; and therein apportioned the amounts of the respective sums between the State and the respective counties. A similar stipulation and judgment was entered in each of the remaining twenty-two cases of the sixty-three originally commenced by the District Attorneys. The amounts of the judgments thus rendered and entered by the Circuit Court of the United States were subsequently paid to the Attorney-General of the State by the defendants in the actions, and a part of which is the aforesaid sum of \$140,685 10.

"Of the actions embraced within the second class already alluded to, there were pending on the 29th of September, 1884, in the Circuit Court of the United States for California, six certain cases prosecuted by the people of the State of California against the railroad corporations for the collection of delinquent taxes for the fiscal year 1883-84. Each of said actions was originally commenced in one of the Superior Courts of the State by attorneys employed for that purpose by the State Controller, but the actions were subsequently transferred, on motion of the defendants therein, to the Circuit Court. And in that Court, on the 29th of September, 1884, the following order was made and entered in each of them:

"Whereas, the defendant in the above-entitled action, while denying all liability upon the cause of action stated in the complaint, pleaded that on the ninth day of November, 1883, it had tendered and offered to pay plaintiff the sum of \$——, in United States gold coin, in part payment of the tax claimed, with an agreement that the receipt of said sum should not prejudice the plaintiff in any legal rights; and whereas, the defendant in said answer averred that it had brought said sum into Court, and offered the same to plaintiff, and subjected the said sum to such orders or judgments as the Court might make in the premises; and whereas, of the sum so tendered the defendant specially tendered, for the benefit of the State, and on the amount claimed by the State, the sum of \$——, and on account of the various county taxes it tendered sums as follows, to wit:

“For the county of ——— the sum of \$—— (naming the several counties and the several amounts).

“Now, upon motion for attorneys for plaintiff, it is ordered by the Court that the defendant, within five days from the date hereof, make said tender good by paying to Edward C. Marshall, Attorney-General of the State of California, and one of the attorneys for plaintiff herein, the said sum of \$——, United States gold coin (said sum being the amount alleged to have been tendered), to be by the said Marshall, upon the receipt thereof, paid into the State Treasury of the State of California, for the benefit of the State of California and of the counties above named, and in the respective amounts above specified; and it is further ordered that neither the payment nor the receipt of said sum shall prejudice or affect any right of either party to this action to maintain or defend it as to the balance claimed in the complaint.”

“The amounts thus ordered to be paid by the Circuit Court amounted to 60 per cent of the face of the taxes, and aggregated \$333,377 10, and were paid to the Attorney-General by the defendants in the actions within the five days mentioned in the order. On or about May 26, 1884, the Controller substituted Mr. D. M. Delmas for the attorneys originally employed by him, who has since been the only attorney employed by the Controller. Mr. Delmas did not consent to the order of September 29th, but on the contrary, at all times resisted it. Subsequently, in each of said six cases, final judgment was entered for the defendants.

“Of the actions embraced within the second class first herein alluded to, there were pending on the 16th of September, 1885, in the Circuit Court, five certain other cases prosecuted as were the six cases last referred to, and in which similar proceedings were had, except that the amount ordered to be paid by the Circuit Court to the Attorney-General by the respective defendants, and which was accordingly so paid, was the sum of \$329,520 63, and was 50 per cent of the face of the taxes.

“The foregoing are substantially the facts as presented by the findings.

“It is quite clear, we think, that unless we can treat the judgments of the Circuit Court in the first class of cases, and the orders of that Court in the second class of cases, directing the payments of the respective sums of money as *void*, we must hold the money paid by virtue of them to the Attorney-General of the State as a part of the public revenue. For in the one instance it was paid under judgments, and in the other instance under orders made and entered by the Court in actions regularly pending in it, and there prosecuted for the recovery of certain sums of money, to a person who appeared and was recognized as, and adjudicated to be, one of the attorneys for the plaintiffs; that is to say, the Attorney-General of the State. The jurisdiction of the Court over the parties and subject-matter is not questioned. Manifestly, therefore, it cannot be held that any judgment or order made by that Court, directing that the plaintiff recover a less sum than that claimed, is void. And not being void, it is conclusive upon us. Nor can we consider the right of the Attorney-General to appear as attorney for the people in the actions commenced by the Controller. The Court in which the cases were heard decided that he had the right so to appear, and recognized him as such attorney, and its judgment in that regard is as binding as in any other. So, too, with respect to the stipulations upon which the judgments in the one class of cases and the orders in the other class were made and entered. It is not for us to say that they were insufficient as a basis upon which to enter the judgments and orders. That was a matter for the Court having jurisdiction of the case, subject to correction on appeal if error was committed.

“We have therefore the case of an attorney who has received certain moneys under judgments and orders recovered by him in actions he was prosecuting. It legally follows, we think, that the money so received is the property of those whom he represented in receiving it.

“Let the writs issue as prayed for in so far as concerns the moneys received by the Attorney-General under the orders made in the cases prosecuted for the delinquent taxes for the fiscal years 1883-84 and 1884-85, and in so far as concerns the moneys by him received for the State under the judgments rendered in the actions prosecuted for the delinquent taxes for the fiscal years 1880-81, 1881-82, and 1882-83.”

The taxes for the fiscal years mentioned in the above opinion were due and payable in the years 1880, 1881, 1882, 1883, and 1884, as shown by statements 1, 2, 3, 4, and 5 of Appendix hereof.

The effect of the said decision was that the judgments therein referred to were held not void and that it was the duty of the State Controller to certify said moneys into the State Treasury. They were paid in, as set forth on page 7 hereof.

RECAPITULATION.

There are yet due and unpaid from the Southern Pacific and Central Pacific systems of roads, after giving credit for all sums of money paid in, on account of said taxes, the following sums:

| | |
|---|---------------------|
| State and county taxes, 1880, 1881, and 1882..... | \$416,252 28 |
| State and county taxes, 1883..... | 222,251 33 |
| State and county taxes, 1884..... | 323,852 49 |
| Total..... | <u>\$962,356 10</u> |

The above total does not include interest or penalties.

If the agreed judgments entered in the United States Circuit Court, in the cases transferred thereto, in reference to these taxes, and the settlement with Attorney-General Marshall are to be considered as binding and conclusive, it is questionable whether the State can ever recover any portion of the above amount of delinquent taxes by reassessment, for it cannot be said that the assessments were so void that the Legislature could of right direct or authorize a reassessment for those years.

I have nothing to add regarding Attorney-General Marshall's conduct in those cases; the statements made by Controller Dunn in his official reports regarding said litigation are a sufficient commentary thereon.

SECOND.

TAXES FOR THE YEARS 1885 TO 1887 INCLUSIVE, NO PART OF WHICH HAS BEEN PAID.

No portion of the taxes of 1885, 1886, and 1887, against the Central Pacific and Southern Pacific systems of roads operated in more than one county, has been paid. For the purpose of comparison I have prepared tabulated statements showing the mileage, assessed value per mile in the respective counties, and the amount of State and county taxes levied against the roads for the years above mentioned as well as for the years subsequent to 1887, which statements are numbered from 6 to 13, inclusive, in the Appendix hereof.

The State Controller, in his report for the thirty-eighth and thirty-ninth fiscal years, page 25, in reference to the taxes previous to and including the year 1887, declared:

"For all these years [from 1880 to 1887, inclusive] the Central and Southern Pacific Railroad Companies, and certain branches controlled by them, have refused, and still refuse, to pay the taxes levied upon them by law, and the very large amounts thus not collected have caused serious disarrangement to the finances of the State, and of the several counties through which they run. The total amount due from these companies, representing the face of the tax from 1883 to 1887, inclusive, aggregates \$2,547,700 61.

"This statement omits the amount due for 1880, 1881, and 1882, as this office has not the data for ascertaining the exact unpaid amounts.

"Actions were brought to recover the delinquent taxes for all these years [1880 to 1887, inclusive] except for 1887. But for this latter year, after advising with the Attorney-General [Geo. A. Johnson], none were begun.

"The history of these railroad tax suits is one presenting deceit, misrepresentation, and false and fraudulent records upon the part of the Central and Southern Pacific Companies. In the cases of 1884 against these companies, the United States Circuit Court findings show that the State Board of Equalization assessed to the railroads the fences along the lines of the roads, and also the distance across the bay of San Francisco, a distance of four miles of the railroads.

"No testimony was introduced on the trial to prove any such assessments. The State Board of Equalization did *not assess* either the fences or the distance across the bay of San Francisco, and yet, in the face of this fact, the then Attorney-General [E. C. Marshall] permitted this record to be made a part of the findings of the Court.

"It is a significant fact, in this connection, that the decision rendered against the State by the Supreme Court of the United States in a similar railroad tax case, was based upon the fact that the findings showed that the (former) State Board of Equalization had assessed the fences along the lines of the roads—thus putting these cases in the identical condition of those already decided against the State by the Supreme Court of the United States, and rendering it worse than useless to appeal them.

"In a letter addressed to the Attorney-General [E. C. Marshall], on the eighteenth day of June, 1886, I called his especial attention to the false condition of the record. This false and fraudulent record was, by him, allowed to remain as part of the record, without any attempt on his part, so far as I am aware, to correct it, even after his attention had been called to it by myself in a public communication.

"This false record was presented to the United States Supreme Court as a true statement of facts in the case. Of course, in view of the Supreme Court's previous decision, there could be but one result to an issue so presented, and the State lost her cases.

"In my last report I predicted this result in the following language: 'The false findings in the United States Circuit Court must be corrected, or the State will lose every cent of the taxes shown to be due. This office is powerless to accomplish it, as the United States Circuit Court recognizes only the Attorney-General as clothed with the right to control the cases. Can it be that a great State vested with all the attributes of inherent power and sovereignty can be thus pillaged of her rights without the possibility of undoing the outrage?'

"It is strange that the great State of California has been debarred by these companies from presenting to the Supreme Court of the United States for adjudication a correct and truthful record of her railroad assessments.

"The present head of the law department of these railroad companies has time after time given out publicly the statement that he was only too anxious to submit these cases on their merits to the Court of last resort; and yet the department over which he presides has resorted to the use of false and fraudulent records to mislead the Court, and *prevent* the cases from being heard on their merits.

"The effect of this successful legal chicanery makes itself felt severely in the finances of the State and the several interested counties, the total amount due for all the named years being the large sum of \$2,547,700 61. Of this amount there is due to the State the sum of \$946,765 81, of which \$556,615 44 is due to the General Fund; \$316,199 59 to the School Fund; \$69,778 80 to the Interest and Sinking Fund, and \$4,171 98 to the State University Fund.

In the report of ex-Controller Dunn last above referred to it is stated: "Actions were brought to recover the delinquent taxes for all these years, except for the year 1887; but for this latter year, after advising with the Attorney-General, none were commenced."

On the part of both Mr. Dunn and Mr. Johnson, the then Attorney-General, such non-action has proved, in my judgment, to have been a mistake; for if the Controller was correct in his conclusion that Attorney-General Marshall had not presented a case covering the facts, it is very strange that when another Attorney-General was in office the Controller should have deemed it unnecessary to bring new suits, by which the facts could have been presented as he claimed they existed, and a decision had on the merits. I presume, however, that Mr. Dunn had reasons which in his judgment warranted him in pursuing this course. The suits were eventually brought by Attorney-General Johnson, as hereinafter set out.

I am informed that at least 60 per cent of the taxes for 1885 and 1886 would have been paid into the State Treasury by the railroad companies had Mr. Dunn been willing to certify that proportion into the State Treasury *on account of said taxes*, but I understand he refused to do so.

From a perusal of Controller Dunn's reports I would infer and it is fair to presume that during the latter part of 1884 and the years of 1885 and 1886 Mr. Dunn and Mr. Marshall were so much taken up with their controversy over what was correct procedure in the railroad tax matters that the railroad companies were practically undisturbed and were not pushed in due season for the taxes of 1885 and 1886.

No doubt Mr. Dunn believed he was right and that it was for the best interests of the State not to receive partial payments on account of railroad taxes, and his refusal to certify such moneys into the State Treasury was probably based upon the idea that by such refusal the companies would be compelled to pay the full amount, and that to accept less than the full amount would be establishing a precedent permitting the companies to determine for themselves the amount of taxes they would pay without reference to any tax levy by the State. On the other hand, Attorney-General Marshall believed that whatever he received on account of the taxes would be so much gained for the State, and that the stipulations he had obtained warranted him taking such money, the same to be considered as payments on account; but unfortunately Mr. Marshall allowed judgments to be taken against the State, which were not void, and also allowed judgments for stipulated amounts, which of course could not be set aside, whatever the rights of the State may have been, which fully appears in the decision of the Supreme Court in *Rooney vs. Marshall, supra*. In my opinion, Mr. Marshall, as Attorney-General, was overreached in the matter of railroad tax litigation.

TAXES OF 1885.

Suits were brought by the People of the State, *ex rel.* Controller Dunn, against the Central Pacific Railroad and other companies, to recover the taxes of 1885. The cases were transferred to the United States Circuit Court for the Ninth Circuit, District of California, and judgments were rendered therein against the State in all the cases; stipulations were signed by the Attorney-General that four of the cases should abide the result of the decision of the Supreme Court of the United States in the suit of the *People vs. Central Pacific Railroad Company* which was then appealed. This was unfortunate for the State, for the point—assessment of a Federal franchise—involved in the case appealed was not involved in the four cases not appealed. The judgment in the case appealed being affirmed by the Court of last resort, the four cases mentioned were also affirmed by reason of said stipulation. Judgment was thus rendered against the People in all the tax suits for that year (1885); but when it was discovered that the decision of the United States Supreme Court in *People vs. Central Pacific Railroad* turned upon the question of the assessment by the State of a Federal franchise, it was agreed by Attorney-General Johnson and the attorneys for the railroad companies that the judgment entered in the case of the *People vs. San Pablo and Tulare Railroad Company*, one of the four cases, should be set aside and new findings drawn, presenting the question whether the Constitution of this State conflicts in any particular with the provisions of the Fourteenth Amendment of the Constitution of the United States, in reference to the taxation of railroads operated in more than one county. Such findings were submitted and judgment was entered thereon against the People, by Circuit Judge Sawyer; whereupon Attorney-General Johnson sued out a writ of error in said action to the Supreme Court of the United States, which action is still pending before that Court. The railroad company here consented to set aside a judgment in its favor in the San Pablo case in

order to present a case which would presumably test, in the United States Supreme Court, the constitutionality of our mode of taxation of railroads.

TAXES OF 1886.

In the meantime Attorney-General Johnson brought actions in the name of the People against the Southern and Central Pacific Railroads, and other companies, in the Superior Court of the City and County of San Francisco, for the taxes of 1886. The defendants were served; they appeared, and filed demurrers on various grounds, raising technical and constitutional objections. After argument, Judge Levy, before whom the cases were heard, sustained the demurrers, and the Attorney-General, instead of amending the complaints to cure the objections made by the demurrers, stood on the demurrers, and appealed to the Supreme Court of the State of California, where the cases were heard and determined. Decision was rendered by Mr. Justice Fox, and is reported in 83 Cal. 393. The State Supreme Court sustained the lower Court, holding that the form of complaint used was not good; that the statute allowing such a form of complaint was unconstitutional and was a special enactment prescribing a special mode of practice. This decision was rendered a few days preceding the time that the case of *People vs. San Pablo and Tulare Railroad Company* was reached for hearing by the United States Supreme Court, and upon a telegraphic communication of that decision to Washington, D. C., the latter Court declined to hear the case because of our Supreme Court refusing to sustain the action upon the form of complaint adopted for the recovery of the taxes of 1886. The people of this State were thereby prevented from obtaining a decision of the Supreme Court of the United States upon the question of conflict of our Constitution with the Federal Constitution in the provisions of the former regarding the mode of taxation of railroads operated in more than one county. Thus by either unforeseen or prearranged circumstances, the people of this State have not for a period of twelve years had the opportunity of presenting to the Supreme Court of the United States the merits of our Constitution in reference to the taxation of railroads operated in more than one county; and as matter of fact the Supreme Court of the United States, in pursuance of an invariable rule not to consider Federal constitutional questions where the State Supreme Court had virtually disposed of the matters involved upon statutory construction, still refuse to take up or pass upon the case of the *People vs. San Pablo and Tulare Railroad Company*, pending on writ of error in that Court, because of the decision of our Supreme Court in the case reported in 83 Cal., p. 393, affirming Judge Levy's decision as to the informality of the complaints filed to recover the taxes of 1886.

TAXES OF 1887.

Some two weeks before assuming my official duties I investigated the form of complaint which had been passed upon by the Supreme Court of this State in the case of *The People vs. C. P. R. Co.*, 83 Cal. 393. I found that the suits brought by my predecessor for taxes of 1887 were upon complaints similar in form to those adversely passed upon in the case cited, and I determined that a new form of complaint

should be adopted, in order that a decision of the Supreme Court of this State might be had upon the constitutional provisions of this State in reference to the assessment of railroads operated in more than one county, without being hampered by technicalities as to the form of the pleading. Accordingly, three days before taking office, I had new amended complaints filed by the associate counsel, for the taxes of 1887. These cases were briefed and submitted to the Hon. J. P. Hoge, one of the Superior Judges of the City and County of San Francisco, but he died before passing upon the demurrers interposed by defendants. His successor, Judge Hebbard, heard argument upon the demurrers, and, after due consideration, overruled them.

The trial of the suits for these taxes was commenced before Judge Hebbard of the Superior Court of the City and County of San Francisco, on the 9th day of January 1893, and will be taken up for argument before the Court on the 19th instant.

The Central Pacific Railroad Company and the Southern Pacific Railroad Company defend the actions on the ground that the Federal franchise was included in the assessment for the taxes of 1887; the defense in the suits brought against the other roads, four in number, being that the provisions of the State Constitution regarding the taxation of railroads operated in more than one county are null and void, for the reason that there is no provision for the deduction of mortgages upon said roads.

From my examination of these questions I am certain that the provisions of our Constitution upon the subject of railroad taxation are not in violation of the Federal Constitution; and on this point, for your convenience I refer to and quote from the following decisions:

In the *Kentucky Railroad Tax Cases*, 115 U. S. 337, the authority of the Legislature to classify property for the purpose of taxation is sustained; and it is said that:

"The rule of equality in respect to the subject only requires the same means and methods to be applied impartially to all the constituents of each class, so that the law shall operate equally and uniformly upon all persons in similar circumstances."

It is true that the Kentucky statute places all railroads in one class, distinct from the property of other corporations, for the purpose of taxation, but the right to classify property for that purpose is sanctioned by that decision, and the decision places no restriction on the discretion of the Legislature, as to the basis upon which different classes may be constituted.

It is stated in the opinion, page 337, that there is nothing in the Constitution of Kentucky that requires taxes to be levied by a uniform method upon all descriptions of property. Neither is there anything in the Constitution of California requiring uniformity of method in levying taxes.

In that opinion it is further stated that "the whole matter is left to the discretion of the legislative power, and there is nothing to forbid the classification of property for the purposes of taxation and the valuation of different classes by different methods."

The same can be said of the Constitution of this State; and when the Constitution itself has made railroads operated in more than one county a class for one purpose—for the purpose of assessment—there is nothing unreasonable in the Legislature adopting that classification in the further proceedings connected with the levying and collection of taxes.

The authority to enact laws applicable to a class is sustained in *Abeel et al. vs. Clark*, 84 Cal. 226, where the law was upheld as being constitutional, which provided for the vaccination of children attending the public schools, and for the exclusion therefrom of unvaccinated children. It is said in the opinion, page 213, that, "An act to be general in its scope need not include all classes of individuals in the State; it answers the constitutional requirement if it relates to and operates uniformly upon the whole of any single class."

In *Pullman's Car Company vs. Pennsylvania*, 141 U. S. 18, the Court said:

"In the *State Railroad Tax Cases*, 92 U. S. 575, it was adjudged that a statute of Illinois, by which a tax on the entire taxable property of a railroad corporation, including its rolling stock, capital, and franchise, was assessed by the State Board of Equalization, and was collected in each municipality in proportion to the length of the road within it, was lawful, and not in conflict with the Constitution of the State, and Mr. Justice Miller, delivering judgment, said:

"Another objection to the system of taxation by the State is, that the rolling stock, capital stock, and franchise are personal property, and that this, with all other personal property, has a local *situs* at the principal place of business of the corporation, and can be taxed by no other county, city, or town but the one where it is so situated. This objection is, based upon the general rule of law that personal property, as to its *situs*, follows the domicile of its owner. It may be doubted, very reasonably, whether such a rule can be applied to a railroad corporation as between the different localities embraced by its line of road. But, after all, the rule is merely the law of the State which recognizes it; and when it is called into operation as to property located in one State and owned by a resident of another, it is a rule of comity in the former State rather than an absolute principle in all cases. (*Green vs. Von Buskirk*, 5 Wall. 312.) Like all other laws of a State it is therefore subject to legislative repeal, modification, or limitation; and when the Legislature of Illinois declared that it should not prevail in assessing personal property of railroad companies for taxation, it simply exercised an ordinary function of legislation. (92 U. S. 607, 608.)

"It is further objected that the railroad track, capital stock, and franchise is not assessed in each county where it lies, according to its value there, but according to an aggregate value of the whole, on which each county, city, and town collects taxes according to the length of the track within its limits. It may well be doubted whether any better mode of determining the value of that portion of the track within any one county has been devised, than to ascertain the value of the whole road, and apportion the value' (not the property) 'within the county by its relative length to the whole. This Court has expressly held in two cases, where the road of a corporation ran through different States, that a tax upon the income or franchise of the road was properly apportioned by taking the whole income, or value of the franchise, and the length of the road within each State, as the basis of taxation.' (*Delaware Railroad Tax*, 18 Wall. 206; *Erie Railroad vs. Pennsylvania*, 21 Wall. 492; 92 U. S. 608, 611.)"

In the case of *Pacific Express Co. vs. Seibert, State Auditor, et al.*, decided by the United States Supreme Court, January 4, 1892, and reported in Vol. 142 of U. S. Reports, page 339, said doctrine is again affirmed and laid down. At page 253, the Court say:

"This Court has repeatedly laid down the doctrine that diversity of taxation, both with respect to the amount imposed and the various species of property selected, either for bearing its burdens or for being exempt from them, is not inconsistent with a perfect uniformity and equality of taxation in the proper sense of those terms. * * *

"The rules of taxation, in this respect, were well stated in the opinion of the Court, delivered by Mr. Justice Bradley, *Railroad Company vs. Pennsylvania*, 134 U. S. 232, 237, 10 Sup. Ct. Rep. 533, as follows:

"The provision in the fourteenth amendment, that no State shall deny to any person within its jurisdiction the equal protection of the laws, was not intended to prevent a State from adjusting its system of taxation in all proper and reasonable ways. It may, if it chooses, exempt certain classes of property from any taxation at all, such as churches, libraries, and the property of charitable institutions. It may impose different specific taxes upon different trades and professions, and may vary the rates of excise upon various products. It may tax real estate and personal property in a different manner. It may tax visible property only, and not tax securities for payment of money. It may allow deductions for indebtedness, or not allow them. * * * It would, however, be impracticable and unwise to attempt to lay down any general rule or definition on the subject that would include all cases. They must be decided as they arise. We think that we are safe in saying that the fourteenth amendment was not intended to compel the State to adopt an iron rule of equal taxation. If that were its

proper construction, it would not only supersede all those constitutional provisions and laws of some of the States whose object is to secure equality of taxation, and which are usually accompanied with qualifications deemed material, but it would render nugatory those discriminations which the best interests of society require, which are necessary for the encouragement of needed and useful industries and the discouragement of intemperance and vice, and which every State, in one form or another, deems it expedient to adopt.'

"In the case of *Insurance Company vs. New York*, 134 U. S., 594, 606, 607, 10 Sup. Ct. Rep. 593, the Court, speaking through Mr. Justice Field, said: 'But the amendment (the fourteenth) does not prevent the classification of property for taxation—subjecting one kind of property to one rate of taxation, and another kind of property to a different rate—distinguishing between franchises, licenses, and privileges, and visible and tangible property, and between real and personal property. Nor does the amendment prohibit special legislation. Indeed, the greater part of all legislation is special, either in the extent to which it operates, or the objects sought to be obtained by it; and when such legislation applies to artificial bodies, it is not open to objection if all such bodies are treated alike, under similar circumstances and conditions, in respect to the privileges conferred upon them and the liabilities to which they are subjected. Under the statute of New York, all corporations, joint-stock companies, and associations of the same kind are subjected to the same tax. There is the same rule applicable to all, under the same conditions, in determining the rate of taxation. There is no discrimination in favor of one against another of the same class.' Citing a long list of authorities."

The face of total taxes due and unpaid for the years 1885, 1886, and 1887, by the Central and Southern Pacific systems is as follows:

| | |
|-------------|----------------|
| 1885..... | \$715,363 93 |
| 1886..... | 648,957 05 |
| 1887..... | 647,439 20 |
| Total | \$2,011,760 18 |

Diffrence between this amount and that mentioned in Controller's report for forty-second and forty-third fiscal years, page 29, is made up as follows, viz.: Taxes of North Pacific Coast Railroad for 1885, \$5,339 38; for 1886, \$15,602 17; making in all \$20,941 51 improperly included or charged to the Southern Pacific system of railroads.

THIRD.

TAXES FROM 1888 TO 1892, INCLUSIVE; PAID IN FULL.

Since 1887 the railroad companies have not claimed that the Federal franchise has been assessed, and, by reason of the foregoing authorities, they have also practically abandoned the defense of conflict of the State Constitution with the fourteenth amendment to the Federal Constitution, in reference to the assessment of railroads operated in more than one county and in reference to the deduction of railroad mortgages, as fully shown from the fact that the companies have promptly and fully paid all taxes levied since 1887.

In view of the decisions above cited and the offer of the Railroads, through their attorney, Mr. Craig, to pay in full all taxes, penalties, interest, and costs in the case of *People vs. San Pablo and Tulare Railroad Company*, now pending in the United States Supreme Court, I think that litigation in this State arising out of the levy of taxes upon railroads is practically ended, except as to the taxes remaining unpaid. If an adjustment of these taxes can be made, the people will no longer be burdened with litigation in reference to taxation of railroad companies.

CONCLUDING OBSERVATIONS.

The companies insist that previous to 1887 the Federal franchises were included in the assessment, and hence invalidated all assessments made by the State Board of Equalization. This, however, can apply only to the "Central Pacific Railroad Company" and "Southern Pacific Railroad Company" roads proper, for they are the only railroad corporations in California which ever had or claimed a Federal franchise. None of the branches or roads of other corporations operated by these companies in this State ever had a Federal franchise; no defense of that character was ever made to any of the suits brought for taxes levied upon said branch roads. It may therefore be considered strange that my predecessors should have permitted the question of the taxation of a Federal franchise to interfere with the suits brought against the branch roads of the Southern Pacific and Central Pacific systems.

The companies also contend that previous to 1887 they were assessed at too great a value per mile for the number of miles of road within the State. Therefore, I have prepared a table showing the total assessed value of all property in the State for each year from 1880 to 1892, inclusive; also the total assessed value of the railroad companies for those years and the proportion of the valuation of railroads as compared with the assessed value of all the property in the State, together with the State rate of taxes, viz.:

STATEMENT

Showing the total assessed value of all property assessed in the State, and what portion thereof was assessed to railroads and the percentage of the railroad assessments as compared with the whole.

| Year. | State Rate of Taxation. | Total Assessed Value of all Property in the State. | Total Assessed Value of all Railroads in the State. | Percentage of Railroad Assess- ments. |
|------------|-------------------------------|---|--|--|
| 1880 ----- | .64 | \$666,202,674 00 | \$31,174,120 00 | 4.68 |
| 1881 ----- | .655 | 658,691,059 00 | 34,829,668 00 | 5.29 |
| 1882 ----- | .596 | 607,472,762 00 | 27,602,313 00 | 4.54 |
| 1883 ----- | .497 | 764,763,559 00 | 40,017,000 00 | 5.23 |
| 1884 ----- | .452 | 821,604,703 00 | 50,746,500 00 | 6.1 |
| 1885 ----- | .544 | 859,779,423 00 | 49,035,750 00 | 5.7 |
| 1886 ----- | .56 | 817,445,729 00 | 48,051,100 00 | 5.8 |
| 1887 ----- | .608 | 956,740,805 00 | 47,673,453 00 | 4.9 |
| 1888 ----- | .504 | 1,107,952,700 00 | 43,242,652 00 | 3.90 |
| 1889 ----- | .722 | 1,111,550,979 00 | 40,488,652 00 | 3.64 |
| 1890 ----- | .58 | 1,101,137,290 00 | 40,198,652 00 | 3.64 |
| 1891 ----- | .446 | 1,239,647,063 00 | 41,414,000 00 | 3.34 |
| 1892 ----- | .434 | 1,275,816,228 00 | 41,976,000 00 | 3.29 |

[NOTE.—See Controller's Report for 1888, pages 21 to 27. The above includes all railroads then in the State other than street car lines.]

The statement following shows the total taxes of the Central Pacific and Southern Pacific systems of railroad from 1880 to 1892, including county taxes, except for the years 1880, 1881, and 1882:

| Year. | State Tax. | County Tax. | Total. |
|--------|----------------|----------------|----------------|
| 1880 | \$181,364 90 | * | ----- |
| 1881 | 212,413 34 | * | ----- |
| 1882 | 151,871 53 | * | ----- |
| 1883 | 176,435 00 | \$375,104 75 | \$551,539 75 |
| 1884 | 209,050 00 | 444,323 12 | 653,373 12 |
| 1885 | 240,448 00 | 474,915 93 | 715,363 93 |
| 1886 | 238,560 00 | 410,397 05 | 648,957 05 |
| 1887 | 253,232 00 | 394,207 20 | 647,439 20 |
| 1888 | 174,510 00 | 302,116 90 | 476,626 90 |
| 1889 | 245,480 00 | 314,876 21 | 560,356 21 |
| 1890 | 194,300 00 | 313,918 07 | 508,218 07 |
| 1891 | 151,640 00 | 342,793 66 | 494,433 66 |
| 1892 | 147,047 88 | 326,651 52 | 473,699 40 |
| Totals | \$2,576,352 65 | \$3,696,304 41 | \$6,272,657 06 |

* Unable to give; no records in office of Controller or State Board of Equalization on this subject. The county taxes levied upon said roads for these three years are estimated to aggregate \$1,147,700. A portion of such taxes were paid under settlements and compromises made with Boards of Supervisors of various counties, as set forth on page 5 hereof. I have, however, in this report stated the correct amount of both State and county taxes remaining unpaid for each year.

The following tables show the years the roads were assessed, the mileage operated, amount of assessed value per mile, total assessment, total tax of each railroad separately, and State rate of taxation:

California Pacific Railroad.

| Year. | Miles Operated. | Amount Assessed per Mile. | Total Assessment. | Total Taxes. | State Rate of Taxation on each \$100. | Remarks. |
|-------|-----------------|---------------------------|-------------------|--------------|---------------------------------------|--------------------------------------|
| 1880 | 112.50 | ----- | \$1,801,300 | ----- | .64 | Compromised by E. C. Marshall. |
| 1881 | 112.50 | ----- | 1,856,250 | ----- | .65½ | |
| 1882 | 112.50 | ----- | 1,462,500 | ----- | .596 | |
| 1883 | 112.50 | \$29,889 40 | 1,800,000 | \$25,967 61 | .497 | |
| 1884 | 112.50 | 24,000 00 | 2,000,000 | 27,801 70 | .452 | Not paid. |
| 1885 | 112.50 | 17,777 77 | 2,000,000 | 28,859 21 | .544 | |
| 1886 | 112.50 | 17,777 77 | 2,000,000 | 28,985 57 | .56 | Not paid. |
| 1887 | 112.50 | 22,222 22 | 2,500,000 | 37,015 45 | .608 | Not paid. |
| 1888 | 112.50 | 22,222 22 | 2,500,000 | 33,623 22 | .504 | Paid. |
| 1889 | 112.50 | 22,222 22 | 2,500,000 | 38,994 14 | .722 | Paid. |
| 1890 | 112.50 | 22,222 22 | 2,500,000 | 35,037 24 | .58 | Paid. |
| 1891 | 112.50 | 22,222 22 | 2,500,000 | 31,791 52 | .446 | Paid. |
| 1892 | 112.50 | 17,777 77 | 2,000,000 | 23,795 92 | .434 | First installm't paid. |

Central Pacific Railroad.

| Year. | Miles Operated. | Amount Assessed per Mile. | Total Assessment. | Total Taxes. | State Rate of Taxation on each \$100. | |
|----------|--------------------|---------------------------------|----------------------|--------------|---|--|
| 1880---- | | | \$12,239,456 | ----- | .64 | } Compromised by E. C. Marshall. |
| 1881---- | | | 15,055,500 | ----- | .65½ | |
| 1882---- | | | 13,010,520 | ----- | .596 | |
| 1883---- | 602.22 | \$29,889 40 | 18,000,000 | \$276,865 10 | .497 | |
| 1884---- | 626.22 | 38,312 95 | 24,000,000 | 339,956 61 | .452 | |
| 1885---- | 640.68 | 34,338 51 | 22,000,000 | 375,013 61 | .544 | |
| 1886---- | 640.68 | 31,216 83 | 20,000,000 | 315,048 04 | .56 | |
| 1887---- | 719.15 | 25,017 37 | 18,000,000 | 295,740 71 | .608 | |
| 1888---- | 747.14 | 20,076 55 | 15,000,000 | 218,312 76 | .504 | |
| 1889---- | 746.76 | 17,408 53 | 13,000,000 | 222,401 35 | .722 | |
| 1890---- | 746.76 | 17,408 53 | 13,000,000 | 205,421 43 | .58 | ----- Paid. |
| 1891---- | 746.76 | 17,408 53 | 13,000,000 | 193,584 88 | .446 | ----- Paid. |
| 1892---- | 746.76 | 17,408 53 | 13,000,000 | 191,410 32 | .434 | First installm't paid. |

Northern Railway.

| | | | | | | |
|------|--------|-------------|-------------|-------------|------|---------------------------------------|
| 1880 | | | \$1,492,758 | | .64 | } Compromised by E.C. Marshall. |
| 1881 | | | 1,543,050 | | .65½ | |
| 1882 | | | 1,143,000 | | .596 | |
| 1883 | 148.40 | \$13,477 08 | 2,000,000 | \$28,955 23 | .497 | |
| 1884 | 148.40 | 15,498 65 | 2,300,000 | 30,680 21 | .452 | |
| 1885 | 148.40 | 15,498 65 | 2,300,000 | 31,499 95 | .544 | |
| 1886 | 148.40 | 18,194 07 | 2,700,000 | 37,211 95 | .56 | |
| 1887 | 148.40 | 20,215 63 | 3,000,000 | 41,483 45 | .608 | |
| 1888 | 148.40 | 14,993 26 | 2,225,000 | 27,640 09 | .504 | |
| 1889 | 385.25 | 9,085 00 | 3,500,000 | 54,080 56 | .722 | |
| 1890 | 385.25 | 7,789 15 | 3,000,000 | 41,278 71 | .58 | |
| 1891 | 385.25 | 7,787 15 | 3,000,000 | 39,918 46 | .446 | |
| 1892 | 385.25 | 8,000 00 | 3,082,000 | 40,037 74 | .434 | First installm't paid. |

San Pablo and Tulare Railroad.

| | | | | | | |
|-------|-------|-------------|-----------|-------------|------|--|
| 1880 | 46.00 | | \$492,800 | | .64 | } Compromised by E. C. Marshall. |
| 1881 | 46.00 | | 552,000 | | .654 | |
| 1882 | 46.00 | | 460,000 | | .596 | |
| 1883 | 46.00 | \$15,217 39 | 700,000 | \$10,074 76 | .497 | |
| 1884 | 46.00 | 20,652 17 | 950,000 | 10,383 90 | .452 | |
| 1885 | 46.00 | 19,565 21 | 900,000 | 10,702 17 | .544 | |
| 1886 | 46.00 | 19,564 21 | 900,000 | 11,187 38 | .56 | Not paid. |
| 1887 | 46.00 | 19,565 21 | 900,000 | 11,886 85 | .608 | Not paid. |
| 1888 | 46.00 | 19,565 21 | 900,000 | 10,294 23 | .504 | Not paid. |
| 1889* | | | | | | Paid. |

*Absorbed by Southern Pacific.

Southern Pacific Railroad.

| | | | | | | |
|------|----------|-------------|--------------|--------------|------|--|
| 1880 | | | \$10,483,518 | | .64 | } Compromised by E. C. Marshall. |
| 1881 | | | 11,739,915 | | .65½ | |
| 1882 | | | 8,226,135 | | .596 | |
| 1883 | 870.74 | \$14,929 82 | 13,000,000 | \$209,677 15 | .497 | |
| 1884 | 957.02 | 17,763 47 | 17,000,000 | 244,550 70 | .452 | |
| 1885 | 957.02 | 17,763 47 | 17,000,000 | 269,289 13 | .544 | |
| 1886 | 957.02 | 17,763 47 | 17,000,000 | 256,524 11 | .56 | |
| 1887 | 1,022.33 | 16,139 60 | 16,500,000 | 251,134 26 | .608 | |
| 1888 | 1,022.35 | 13,694 20 | 14,000,000 | 186,756 60 | .504 | |
| 1889 | 1,493.77 | 10,041 70 | 15,000,000 | 244,880 16 | .722 | |
| 1890 | 1,522 50 | 9,852 21 | 15,000,000 | 226,480 69 | .58 | |
| 1891 | 1,654 87 | 9,366 29 | 15,500,000 | 229,138 80 | .446 | |
| 1892 | 1,701.40 | 9,286 47 | 15,800,000 | 218,455 42 | .434 | |
| | | | | | | First installm't paid. |

South Pacific Coast Railroad.

| Year. | Miles Operated. | Amount Assessed per Mile. | Total Assessment. | Total Taxes. | State Rate of Taxation on each \$100. | |
|----------|-----------------|---------------------------|-------------------|--------------|---------------------------------------|-----------|
| 1887.... | 45.30 | \$16,556 29 | \$750,000 | \$10,178 48 | .608 | Not paid. |

SUMMARY.

I.

The total amount of State and county taxes due from the Southern Pacific and Central Pacific railroad systems on account of the face of the taxes remaining unpaid is as follows:

| | |
|--|----------------|
| State and county taxes for 1880, 1881, and 1882..... | \$416,252 28 |
| State and county taxes for 1883 | 222,251 33 |
| State and county taxes for 1884 | 323,852 49 |
| State and county taxes for 1885 | 715,363 93 |
| State and county taxes for 1886 | 648,957 05 |
| State and county taxes for 1887 | 647,439 20 |
| Total..... | \$2,974,116 28 |

Which does not include interest, penalties, or costs.

Of the above total, \$962,356 10 is the sum remaining unpaid for taxes for the years 1880 to 1884, inclusive, after acceptance of the compromise money covering those taxes by Attorney-General Marshall. As to whether this sum is beyond recovery by a reassessment is hereinbefore fully discussed. If an Act is passed authorizing a final and legal settlement the companies would probably pay 30 per cent of the above amount, which would make in the aggregate 67 per cent of the whole amount levied for those years.

The balance is \$2,011,760 18, being face of total taxes for the years 1885, 1886, and 1887, no part of which has been paid.

II.

There are three feasible ways, in my judgment, in which to dispose of these questions: 1. The Legislature can pass an Act authorizing the Attorney-General to accept not less than a certain sum in satisfaction of all claims the State may have for delinquent taxes. 2. The Legislature can pass an Act declaring the exact amount to be accepted in full satisfaction for all back taxes. 3. By a reassessment bill providing for the reassessment of railroads for the years of their default, 1880 to 1887, inclusive.

In the event of the enactment of a reassessment statute, it should not apply to those years solely, for such an Act would, in my opinion, be unconstitutional, in view of the ruling laid down by the Supreme Court in *Bourn vs. Hart et al.*, 93 Cal. 321; and see, also, *ex parte Westerfeld*, 55 Cal. 550; Subdivisions 10 and 33 of Section 25, Article IV, State Constitution. Such Act should be general in terms, applying to all property that has escaped taxation by reason of the irregularities or defects mentioned in the bill, since the adoption of the new Constitution, and should apply to the future as well as the past. Provision ought

also to be made whereby the companies would be credited with all sums paid on account of such delinquent taxes, and a day should be fixed in the bill on which such reassessment is to be made, and should provide for the issuing and serving of due notice to persons and corporations to be reassessed, and requiring from them a statement of property for the years for which the reassessment is to be made, also fixing penalties for failure to furnish such statements. In other words, a reassessment bill should be as complete as to reassessments as the Political Code is now in its provisions for assessing property. Such statute should be made a part of said Code, in order that the law and all proceedings thereunder should be liberally construed. If the reassessment law is in the shape of a separate statute, it must be strictly construed; the rule of liberal construction applies only to the Codes. It should provide also for penalties, interest, and costs, without reference to any other statute. That is to say, the Act should be complete in itself for the carrying out of the objects intended; and it should be thereby enacted that the judgment of any Court declaring an assessment invalid will be sufficient jurisdictional ground for the reassessment. The bill also should designate the Board or officer making the assessment.

Many serious questions may arise in regard to such reassessment; among which I will specify: In making the reassessment, should the rate of taxation be the same as fixed for the year in which such reassessment is made, or should it be the rate for the respective years in which the assessments have been held invalid? The latter rate would yield a much larger sum than the former. Is there any mode, through reassessment, whereby the people may recover from these corporations the interest upon the taxes from the time they should have been paid, if properly assessed originally, up to the time of payment? What notice should be given and what statements required? Will a reassessment bill give to the people as much money as an Act of the Legislature authorizing a settlement of these taxes?

As before stated, the railroad companies have offered to pay \$1,207,-056, being 60 per cent of the taxes of 1885, 1886, and 1887.

My opinion is that the taxes for 1887 can be collected in full, in the actions before the Superior Court of San Francisco, Department 4, wherein the trials of the suits to recover the same are in progress.

If the Legislature will authorize the receipt of the above or greater sum in settlement, with 7 per cent interest from the day the taxes became delinquent, the companies will doubtless accept the proposition. Such a settlement could be effected within a short period, whereas if reassessment is alone relied on there is no assurance that the companies will pay; they may continue the litigation for years, as they have previously done, and the people be further balked and delayed in the receipt of these State and county revenues justly collectible and unreasonably in default.

In view of the fact that the State has already been defeated in all the suits for the taxes of 1885 and 1886, excepting the San Pablo and Tulare case in the United States Supreme Court, and the further fact that the railroad companies have paid taxes in full since 1887, and that there is now no doubt as to the validity of our Constitution concerning the taxation of railroads operated in more than one county, and considering that it is possible to end pending litigation in reference thereto, would it not be better for the people at this time to obtain a reasonable settle-

ment, thereby putting money into the State and county treasuries for immediate public use, than to wait perhaps many months to effect any result by means of a reassessment of the roads and litigation thereunder? I think that the following is the best course to pursue in the settlement of this vexatious question:

1. That a joint committee of Senate and Assembly be appointed, to which committee all bills upon the subject should be referred. That the committee examine the subject-matter involved, and report to both houses the result of the committee's consideration, which should include whether the State can obtain more of these delinquent tax moneys by settlement than by reassessment.

2. That two bills ought to be passed, one authorizing the Attorney-General to accept not less than a certain sum, to be fixed by the Legislature, for a release by the State of all claims for these taxes, and also a perfect bill providing for a reassessment, so that in the event a settlement is not obtainable a valid reassessment may be made.

From a perusal of the statements and tables appearing herein the members of the Legislature should be enabled to determine whether or not the companies have any moral or equitable grounds for objection to the assessments made for the years 1885, 1886, and 1887. It must be remembered, however, that the roads are of but little greater value now than at the time the assessments were made, while other property in the State has largely increased in value since 1887; it follows that taxes on railroads are relatively less now than they were in those years.

Respectfully, your obedient servant,

WM. H. H. HART,
Attorney-General.

APPENDIX.

STATEMENT No. 1.

Showing the Assessed Value of each railroad of the Central Pacific System, and the Tax Levied for State purposes against each road, for the year 1880.

| Names of Railroads. | Total Assessment. | Amount of Tax for State Purposes. |
|----------------------------------|-------------------|-----------------------------------|
| California Pacific ----- | \$1,801,300 00 | \$11,528 32 |
| Central Pacific ----- | 12,239,456 00 | 78,332 52 |
| Northern Railway ----- | 1,492,758 00 | 9,553 65 |
| Sacramento and Placerville ----- | 539,098 00 | 3,450 23 |
| San Pablo and Tulare ----- | 492,800 00 | 3,153 92 |
| Southern Pacific ----- | 10,483,518 00 | 67,094 52 |
| Stockton and Copperopolis ----- | 597,632 00 | 3,824 84 |
| Vaca Valley and Clear Lake ----- | 249,725 00 | 1,598 24 |
| Totals ----- | \$27,896,287 00 | \$178,536 24 |

STATEMENT No. 2.

Showing the Assessment of the Railroads under the Central Pacific System, for the year 1881, giving the Counties through which the Roads Run.

| | Value of Property Delinquent for Taxes. | Amount of Delinquent Tax for State Purposes. |
|--|---|--|
| California Pacific ----- | \$1,856,250 00 | \$12,158 44 |
| Napa, Sacramento, and Yolo: | | |
| Central Pacific ----- | 15,055,500 00 | 98,613 53 |
| Alameda, Butte, Fresno, Merced, Nevada, Placer, Sacramento, San Francisco, San Joaquin, Santa Clara, Shasta, Sierra, Stanislaus, Sutter, Tehama, Tulare, and Yuba. | | |
| Northern Railway ----- | 1,543,050 00 | 10,106 98 |
| Alameda, Colusa, Contra Costa, Solano, Tehama, and Yolo. | | |
| San Pablo and Tulare ----- | 552,000 00 | 3,615 60 |
| Alameda, Contra Costa, and San Joaquin. | | |
| Southern Pacific ----- | 11,739,915 00 | 76,896 44 |
| Fresno, Kern, Los Angeles, Monterey, San Benito, San Bernardino, San Diego, San Francisco, San Mateo, Santa Clara, Santa Cruz, and Tulare. | \$30,746,715 00 | \$201,390 99 |

NOTE.—Amount of delinquent tax for county purposes not obtainable.

STATEMENT No. 3.

Showing the Assessed Value of each Railroad of the Central Pacific System, and the Tax Levied for State purposes against each road, for the year 1882.

| Names of Railroads. | Total Assessment. | Amount of Tax for State Purposes. |
|----------------------------------|-------------------|-----------------------------------|
| California Pacific | \$1,462,500 00 | \$8,716 50 |
| Central Pacific | 13,010,520 00 | 77,542 70 |
| Northern Railway | 1,143,000 00 | 6,812 28 |
| Sacramento and Placerville | 291,048 00 | 1,734 65 |
| San Pablo and Tulare | 460,000 00 | 2,741 60 |
| Southern Pacific | 8,226,135 00 | 49,027 74 |
| Stockton and Copperopolis | 379,355 00 | 2,260 95 |
| Vaca Valley and Clear Lake | 246,925 00 | 1,471 67 |
| Totals | \$25,219,483 00 | \$150,308 09 |

NOTE. —Amount of delinquent tax for county purposes not obtainable.

STATEMENT No. 4—TAXES OF 1883.

Showing Mileage in State and in Each County; Assessed Value per Mile and in Gross in State and Each County; Amount of State and County Taxes respectively; Amount and by whom collected and Paid into State and County Treasury.

| Names of Railroads, and of Counties Through Which They Run. | Number of Miles of each Railroad Operated in the State. | Number of Miles of each Railroad in each County. | Assessed Value per Mile. | Value of Property Delinquent for Taxes. | Amount Delinquent in each County. | Amount of Delinquent Tax for State purposes. | Amount of Delinquent Tax for County purposes. | Total delinquent tax on Assessments made by the State Board of Equalization. |
|---|---|--|--------------------------|---|-----------------------------------|--|---|--|
| California Pacific Railroad | 112.50 | | \$16,000 00 | \$1,800,000 00 | | \$8,946 00 | | |
| Napa | | 41.00 | | | \$656,000 00 | | \$6,430 19 | |
| Sacramento | | .50 | | | 8,000 00 | | 52 24 | |
| Solano | | 40.00 | | | 640,000 00 | | 6,867 20 | |
| Yolo | | 31.00 | | | 496,000 00 | | 3,671 98 | \$25,967 61 |
| Central Pacific Railroad | 602.22 | | 29,889 40 | 18,000,000 00 | | 89,460 00 | | |
| Alameda | | 83.52 | | | \$2,496,363 00 | | 17,108 11 | |
| Butte | | 45.00 | | | 1,345,023 00 | | 13,490 58 | |
| Fresno | | 61.06 | | | 1,825,047 00 | | 23,780 36 | |
| Merced | | 36.75 | | | 1,098,436 00 | | 11,017 31 | |
| Nevada | | 30.25 | | | 904,155 00 | | 14,493 60 | |
| Placer | | 112.75 | | | 3,370,031 00 | | 35,486 42 | |
| Sacramento | | 41.00 | | | 1,225,466 00 | | 9,728 42 | |
| San Francisco | | 4.00 | | | 119,558 00 | | 1,434 69 | |
| San Joaquin | | 56.75 | | | 1,696,224 00 | | 8,532 00 | |
| Santa Clara | | 8.50 | | | 254,060 00 | | 2,295 89 | |
| Shasta | | 18.80 | | | 561,921 00 | | 15,469 68 | |
| Sierra | | 2.15 | | | 64,262 00 | | 1,479 95 | |
| Stanislaus | | 22.63 | | | 676,397 00 | | 3,402 27 | |
| Sutter | | 10.00 | | | 298,894 00 | | 2,997 90 | |
| Tehama | | 40.54 | | | 1,211,717 00 | | 12,759 38 | |
| Tulare | | 12.65 | | | 378,101 00 | | 4,359 50 | |
| Yuba | | 15.87 | | | 474,345 00 | | 9,569 04 | 276,865 10 |
| Northern Railway | 148.40 | | 13,477 08 | 2,000,000 00 | | 9,940 00 | | |
| Alameda | | 6.85 | | | \$92,318 00 | | 567 12 | |
| Colusa | | 62.81 | | | 846,496 00 | | 8,067 10 | |
| Contra Costa | | 23.75 | | | 326,081 00 | | 3,370 45 | |
| Solano | | 16.95 | | | 228,437 00 | | 2,451 12 | |

| | | | | | | | | | |
|-------------------------------|----------|--|-----------|-----------------|-----------------|--------------|--------------|--------------|------------|
| Tehama | 17.29 | | | | 233,019 00 | | | 2,453 69 | 28,955 23 |
| Yolo | 20.75 | | | | 279,649 00 | | | 2,105 75 | |
| San Pablo and Tulare Railroad | 46.00 | | 15,217 39 | 700,000 00 | | | 3,479 00 | | |
| Alameda | | | | | | | | 160 41 | |
| Contra Costa | | | | | | | | 5,784 63 | |
| San Joaquin | | | | | | | | 650 62 | 10,074 66 |
| Southern Pacific Railroad | 870.74 | | 14,929 82 | 13,000,000 00 | | | 64,610 00 | | |
| Fresno | | | | | | | | 3,488 02 | |
| Kern | | | | | | | | 26,418 46 | |
| Los Angeles | | | | | | | | 19,016 03 | |
| Monterey | | | | | | | | 8,115 23 | |
| San Benito | | | | | | | | 3,170 03 | |
| San Bernardino | | | | | | | | 27,803 37 | |
| San Diego | | | | | | | | 32,158 93 | |
| San Francisco | | | | | | | | 1,318 60 | |
| San Mateo | | | | | | | | 4,320 74 | |
| Santa Clara | | | | | | | | 8,170 21 | |
| Santa Cruz | | | | | | | | 418 24 | |
| Tulare | | | | | | | | 10,069 29 | 209,677 15 |
| Totals | 1,779.86 | | | \$35,500,000 00 | \$35,500,000 00 | \$176,435 00 | \$375,104 75 | \$551,539 75 | |

STATEMENT No. 5—TAXES OF 1884.

Showing Mileage in State and in each County; Assessed Value Per Mile and in Gross in State and in each County; Amount of State and County Taxes respectively; Amount and by whom Collected and Paid into State and County Treasury, and the Amounts Remaining Unpaid.

| Names of Railroads and of Counties Through Which They Run. | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value Per Mile. | Value of Property Delinquent for Taxes. | Amount Delinquent in Each County. | Amount of Tax Levied for State Purposes. | Amount of Tax Levied for County Purposes. | Amount of Tax for County Purposes Received from E. C. Marshall, Atty-Gen. | Amount of Tax for County Purposes Received from E. C. Marshall, Atty-Gen. | Balance Due of Tax Levied for State Purposes. | Balance Due of Tax Levied for County Purposes. |
|--|---|--|--------------------------|---|-----------------------------------|--|---|---|---|---|--|
| Cal. Pacific R. R. | 112.50 | | \$24,000 00 | \$2,000,000 | \$728,889 | \$9,040 | | \$4,610 40 | \$4,740 40 | \$4,429 60 | |
| Napa | 41.00 | | | | 3,199,898 | | | | 9,691 44 | | \$4,554 40 |
| Sacramento | 50 | | | | 1,724,083 | | | | 8,743 98 | | 32 81 |
| Solano | 40.00 | | | | 2,339,389 | | | | 10,117 38 | | 2,750 46 |
| Yolo | 31.00 | | | | 1,408,001 | | | | 6,089 31 | | 1,862 22 |
| Central Pacific R. R. | 626.42 | | 38,312 95 | 24,000,000 | 551,111 | 108,480 | | 52,833 60 | 1,938 24 | 55,646 40 | |
| Alameda | 83.52 | | | | 3,199,898 | | | | 9,691 44 | | |
| Butte | 45.00 | | | | 1,724,083 | | | | 8,743 98 | | |
| Fresno | 61.06 | | | | 2,339,389 | | | | 10,117 38 | | |
| Merced | 36.75 | | | | 1,408,001 | | | | 6,089 31 | | |
| Nevada | 30.25 | | | | 1,158,967 | | | | 11,514 10 | | |
| Placer | 112.75 | | | | 4,319,785 | | | | 19,783 75 | | |
| Sacramento | 41.00 | | | | 1,570,831 | | | | 4,717 45 | | |
| San Francisco | 4.00 | | | | 153,252 | | | | 879 28 | | 844 80 |
| San Joaquin | 56.75 | | | | 2,174,260 | | | | 4,363 57 | | 4,192 45 |
| Santa Clara | 8.50 | | | | 325,660 | | | | 1,170 65 | | 1,124 74 |
| Shasta | 43.00 | | | | 1,647,457 | | | | 15,106 85 | | 14,514 42 |
| Sierra | 2.15 | | | | 82,373 | | | | 860 87 | | 826 62 |
| Stanislaus | 22.63 | | | | 867,022 | | | | 2,644 24 | | 2,540 55 |
| Sutter | 10.00 | | | | 383,129 | | | | 1,070 77 | | 1,028 77 |
| Tehama | 40.54 | | | | 1,553,207 | | | | 13,795 97 | | 13,254 94 |
| Tulare | 12.65 | | | | 484,659 | | | | 2,343 23 | | 2,251 83 |
| Yuba | 15.87 | | | | 608,027 | | | | 3,959 06 | | 3,803 81 |
| Northern Railway | 148.40 | | 15,498 65 | 2,300,000 | | 10,396 | | 5,301 96 | | 5,094 04 | |
| Alameda | 6.85 | | | | 106,166 | | | | 290 79 | | 279 37 |
| Colusa | 62.81 | | | | 973,470 | | | | 4,210 06 | | 4,044 96 |
| Contra Costa | 23.75 | | | | 368,093 | | | | 1,310 34 | | 1,258 95 |
| Solano | 16.95 | | | | 262,702 | | | | 1,046 03 | | 1,005 00 |
| Tehama | 17.29 | | | | 267,972 | | | | 2,388 92 | | 2,295 23 |
| Yolo | 20.75 | | | | 321,597 | | | | 1,098 83 | | 1,055 73 |

| | | | | | | | | | | | | |
|-------------------------------|----------|----------|----------|-----------|--------------|--------------|-----------|--------------|--------------|--------------|--------------|--------------|
| San Pablo and Tulare Railroad | 46.00 | 1,904.60 | 1,904.60 | 20,652 17 | 950,000 | \$46,250,000 | \$209,050 | \$444,323 12 | \$104,124 30 | \$225,396 33 | \$104,925 70 | \$218,926 70 |
| Alameda | | | 1.40 | | | 28,913 | | 187 35 | | 95 55 | | 91 80 |
| Contra Costa | | | 36.10 | | | 745,543 | | 5,203 89 | | 2,653 99 | | 2,549 90 |
| San Joaquin | | | 8.50 | | | 175,544 | | 698 66 | | 356 32 | | 342 34 |
| Southern Pacific R.R. | 957.02 | | | 17,763 47 | 17,000,000 | | 70,840 | | 39,188 40 | | 37,651 60 | |
| Fresno | | | 17.43 | | | 309,617 | | 2,625 55 | | 1,239 04 | | 1,286 51 |
| Kern | | | 153.47 | | | 2,726,160 | | 32,659 39 | | 16,656 29 | | 16,003 10 |
| Los Angeles | | | 142.48 | | | 2,530,940 | | 16,042 00 | | 8,181 42 | | 7,860 58 |
| Monterey | | | 49.28 | | | 875,384 | | 6,985 56 | | 3,562 63 | | 3,422 93 |
| San Benito | | | 17.65 | | | 313,525 | | 3,258 27 | | 1,661 71 | | 1,596 56 |
| San Bernardino | | | 261.47 | | | 4,644,616 | | 46,353 26 | | 23,640 16 | | 22,713 10 |
| San Diego | | | 158.85 | | | 2,821,728 | | 34,763 68 | | 17,729 47 | | 17,034 21 |
| San Francisco | | | 7.36 | | | 130,739 | | 1,470 81 | | 750 11 | | 720 70 |
| San Mateo | | | 25.10 | | | 445,863 | | 4,895 57 | | 2,496 73 | | 2,398 84 |
| Santa Clara | | | 59.30 | | | 1,053,374 | | 7,601 20 | | 3,876 61 | | 3,724 59 |
| Santa Cruz | | | 2.15 | | | 38,192 | | 533 92 | | 272 29 | | 261 63 |
| Tulare | | | 62.48 | | | 1,109,862 | | 10,521 49 | | 5,365 95 | | 5,155 54 |
| Totals | 1,904.60 | | | | \$46,250,000 | \$46,250,000 | \$209,050 | \$444,323 12 | \$104,124 30 | \$225,396 33 | \$104,925 70 | \$218,926 70 |

STATEMENT NO. 6—TAXES OF 1885.

Showing Assessed Value of Railroads for the year 1885, and the Amount of Taxes for State and County Purposes Delinquent on Railroads, Assessed by State Board of Equalization.

| Name of Railroads, and Counties Through Which They Run. | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value per Mile. | Value of Property Delinquent for Taxes. | Amount of Assessed Value and Delinquent Tax in Each County. | Amount of Delinquent Tax for State Purposes. | Amount of Delinquent Tax for County Purposes. | Total Tax. |
|---|---|--|--------------------------|---|---|--|---|-------------|
| California Pacific Railroad ----- | 112.50 | | | \$17,777 77 | \$2,000,000 00 | \$10,880 00 | \$8,962 19 | |
| Napa ----- | 41.00 | | | | \$728,889 00 | | 62 76 | |
| Sacramento ----- | | 50 | | | 8,889 00 | | 5,376 00 | \$28,869 21 |
| Solano ----- | | 40.00 | | | 711,111 00 | | | |
| Yolo ----- | | 31.00 | | | 551,111 00 | | 3,578 26 | |
| Central Pacific Railroad ----- | 640.68 | | | 34,338 51 | 22,000,000 00 | 119,680 00 | | |
| Alameda ----- | | 83.52 | | | 2,867,953 00 | | 23,654 47 | |
| Butte ----- | | 45.00 | | | 1,545,233 00 | | 15,481 52 | |
| Fresno ----- | | 61.06 | | | 2,096,710 00 | | 24,237 97 | |
| Merced ----- | | 36.75 | | | 1,261,940 00 | | 15,849 97 | |
| Nevada ----- | | 30.25 | | | 1,038,740 00 | | 20,317 75 | |
| Placer ----- | | 112.75 | | | 3,871,668 00 | | 54,048 49 | |
| Sacramento ----- | | 41.00 | | | 1,407,879 00 | | 12,583 69 | |
| San Francisco ----- | | 2.46 | | | 84,473 00 | | 886 04 | |
| San Joaquin ----- | | 56.75 | | | 1,948,711 00 | | 10,727 14 | |
| Santa Clara ----- | | 8.50 | | | 231,877 00 | | 1,802 25 | |
| Shasta ----- | | 58.80 | | | 2,019,105 00 | | 34,445 93 | |
| Sierra ----- | | 2.15 | | | 73,828 00 | | 1,665 55 | |
| Stanislaus ----- | | 22.63 | | | 777,081 00 | | 5,186 10 | |
| Sutter ----- | | 10.00 | | | 343,385 00 | | 2,080 91 | |
| Tehama ----- | | 40.54 | | | 1,392,083 00 | | 20,176 00 | |
| Tulare ----- | | 12.65 | | | 434,382 00 | | 4,152 69 | |
| Yuba ----- | | 15.87 | | | 544,952 00 | | 8,037 00 | 375,013 47 |
| Northern Railway ----- | 148.40 | | | 15,498 65 | 2,300,000 00 | 12,512 00 | | |
| Alameda ----- | | 6.85 | | | 106,166 00 | | 785 18 | |
| Colusa ----- | | 62.81 | | | 973,470 00 | | 7,846 16 | |
| Contra Costa ----- | | 23.75 | | | 368,083 00 | | 2,359 25 | |
| Solano ----- | | 16.95 | | | 262,702 00 | | 1,986 02 | |
| Tehama ----- | | 17.23 | | | 267,972 00 | | 3,901 67 | |
| Yolo ----- | | 20.75 | | | 321,597 00 | | 2,109 67 | 31,499 95 |

| | | | | | | | | |
|-------------------------------|----------|----------|--------------|-----------------|-----------------|--------------|--------------|--------------|
| San Pablo and Tulare Railroad | 46.00 | | 19,565 21 | 900,000 00 | | 4,896 00 | | |
| Alameda | | 1.40 | | | \$27,392 00 | | 248 17 | |
| Contra Costa | | 36.10 | | | 706,304 00 | | 4,633 35 | |
| San Joaquin | | 8.50 | | | 166,304 00 | | 924 65 | 10,702 17 |
| Southern Pacific Railroad | 957.02 | | 17,763 74 | 17,000,000 00 | | 92,480 00 | | |
| Fresno | | 17.43 | | | 309,617 00 | | 3,579 17 | |
| Kern | | 153.47 | | | 2,726,160 00 | | 32,877 49 | |
| Los Angeles | | 142.48 | | | 2,530,940 00 | | 32,654 38 | |
| Monterey | | 49.28 | | | 875,384 00 | | 9,244 05 | |
| San Benito | | 17.65 | | | 313,525 00 | | 2,813 89 | |
| San Bernardino | | 261.47 | | | 4,644,616 00 | | 38,828 99 | |
| San Diego | | 158.85 | | | 2,821,728 00 | | 33,183 52 | |
| San Francisco | | 7.36 | | | 130,739 00 | | 1,371 32 | |
| San Mateo | | 25.10 | | | 445,863 00 | | 4,485 38 | |
| Santa Clara | | 59.30 | | | 1,053,374 00 | | 6,661 88 | |
| Santa Cruz | | 2.15 | | | 38,192 00 | | 498 78 | |
| Tulare | | 62.43 | | | 1,109,862 00 | | 10,610 28 | 269,289 13 |
| Totals | 1,904.60 | 1,904.60 | \$104,943 88 | \$44,200,000 00 | \$44,200,000 00 | \$240,448 00 | \$474,915 93 | \$715,363 93 |

In the report of the State Controller for the forty-second and forty-third fiscal years, at page 29, it will be found there is due for taxes for 1885, \$720,703 31. These figures were obtained by Mr. Colgan, State Controller, from Messrs. Langhorne & Miller, but they are erroneous, in that they include the taxes of the North Pacific Coast Railroad, amounting to \$5,339 38. See report of Controller for thirty-sixth and thirty-seventh fiscal years, page 108.

● STATEMENT No. 7—TAXES OF 1886.

Showing Assessed Value of Railroads for the year 1886, and the Amount of Taxes for State and County Purposes Delinquent on Railroads, Assessed by State Board of Equalization for the year 1886.

| Names of Railroads and of Counties Through Which They Run. | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value per Mile. | Value of Property Delinquent for Taxes. | Amount Delinquent in Each County. | Amount of Delinquent Tax for State Purposes. | Amount of Delinquent Tax for County Purposes. | Total Amount of Delinquent Taxes. |
|--|---|--|--------------------------|---|-----------------------------------|--|---|-----------------------------------|
| California Pacific Railroad | | | | | | | | |
| Napa | 112.50 | 41.00 | \$17,777 77 | \$2,000,000 00 | \$728,889 00 | \$11,200 00 | \$7,742 13 | |
| Sacramento | | .50 | | | 8,889 00 | | 39 11 | |
| Solano | | 40.00 | | | 711,111 00 | | 5,973 33 | |
| Yolo | | 31.00 | | | 551,111 00 | | 4,031 00 | \$28,985 57 |
| Central Pacific Railroad | | | | | | | | |
| Alameda | 640.68 | | 31,216 83 | 20,000,000 00 | | 112,000 00 | | |
| Butte | | 83.52 | | | 2,607,230 00 | | 16,225 34 | |
| Fresno | | 45.00 | | | 1,404,758 00 | | 13,154 46 | |
| Merced | | 60.13 | | | 1,877,068 00 | | 18,582 97 | |
| Nevada | | 36.75 | | | 1,147,219 00 | | 14,225 61 | |
| Placer | | 30.25 | | | 944,309 00 | | 16,430 97 | |
| Sacramento | | 102.75 | | | 3,519,698 00 | | 34,845 01 | |
| San Francisco | | 41.00 | | | 1,279,890 00 | | 8,035 21 | |
| San Joaquin | | 2.46 | | | 76,793 00 | | 776 37 | |
| Santa Clara | | 56.75 | | | 1,771,555 00 | | 7,733 65 | |
| Shasta | | 8.50 | | | 265,343 00 | | 1,575 82 | |
| Sierra | | 58.80 | | | 1,835,550 00 | | 31,020 79 | |
| Stanislaus | | 2.15 | | | 67,116 00 | | 1,436 28 | |
| Sutter | | 22.63 | | | 706,437 00 | | 5,449 32 | |
| Tehama | | 10.00 | | | 312,168 00 | | 1,685 70 | |
| Tulare | | 40.54 | | | 1,265,530 00 | | 15,620 77 | |
| Yuba | | 13.58 | | | 423,925 00 | | 4,832 74 | |
| | | 15.87 | | | 495,411 00 | | 11,417 03 | 315,048 04 |
| Northern Railway | | | | | | | | |
| Alameda | 148.40 | | 18,194 07 | 2,700,000 00 | | 15,120 00 | | |
| Colusa | | 6.85 | | | 124,629 00 | | 687 09 | |
| Contra Costa | | 62.81 | | | 1,142,770 00 | | 8,984 58 | |
| Solano | | 23.75 | | | 432,109 00 | | 3,135 38 | |
| Tehama | | 16.95 | | | 308,390 00 | | 2,580 47 | |
| Yolo | | 17.29 | | | 314,575 00 | | 3,900 73 | |
| | | 20.75 | | | 377,527 00 | | 2,793 70 | 37,211 95 |

| | | | | | | |
|-------------------------------|----------|-----------|-----------------|-----------------|--------------|--------------|
| San Pablo and Tulare Railroad | 46.00 | 19,564 21 | 900,000 00 | 5,040 00 | 189 00 | 11,187 38 |
| Alameda | | 1.40 | | 27,392 00 | 5,226 65 | |
| Contra Costa | | 36.10 | | 706,304 00 | 731 73 | |
| San Joaquin | | 8.50 | | 166,304 00 | | |
| Southern Pacific Railroad | 957.02 | 17,763 47 | 17,000,000 00 | 95,200 00 | | |
| Fresno | | 17.43 | | 309,617 00 | 3,095 20 | |
| Kern | | 153.47 | | 2,726,160 00 | 32,441 30 | |
| Los Angeles | | 142.48 | | 2,530,940 00 | 20,940 23 | |
| Monterey | | 49.28 | | 875,384 00 | 6,915 53 | |
| San Benito | | 17.05 | | 313,525 00 | 2,608 31 | |
| San Bernardino | | 261.47 | | 4,644,616 00 | 38,085 85 | |
| San Diego | | 158.85 | | 2,821,728 00 | 32,167 70 | |
| San Francisco | | 7.36 | | 130,739 00 | 1,321 77 | |
| San Mateo | | 25.10 | | 445,863 00 | 4,189 42 | |
| Santa Clara | | 59.30 | | 1,053,374 00 | 6,443 70 | |
| Santa Cruz | | 2.15 | | 38,192 00 | 492 68 | |
| Tulare | | 62.48 | | 1,109,862 00 | 12,652 42 | 256,524 11 |
| Totals | 1,904.60 | 1,904.60 | \$42,600,000 00 | \$42,600,000 00 | \$238,560 00 | \$648,957 05 |

On page 29 of the Controller's report for the forty-second and forty-third fiscal years, it is stated that the Southern Pacific System owes State and county taxes for 1886, amounting to \$664,559 18; this should be \$648,957 05, a difference of \$15,602 13, which represents other roads, which I believe have since paid their taxes. See Controller's report for thirty-eighth and thirty-ninth fiscal years, pages 100 to 102. For Southern Pacific System taxes delinquent, see same report, 103 et seq.

STATEMENT No. 8—TAXES OF 1887.

Showing Assessed Value of Railroads for the year 1887, and the Amount of Taxes for State and County Purposes Delinquent on Railroads, Assessed by State Board of Equalization for the same year.

| Names of Railroads and of Counties Through Which They Run. | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value per Mile. | Value of Property Delinquent for Taxes. | Amount Delinquent in Each County. | Amount of Delinquent Tax for State Purposes. | Amount of Delinquent Tax for County Purposes. | Total Amount of Delinquent Taxes. |
|--|---|--|--------------------------|---|-----------------------------------|--|---|-----------------------------------|
| California Pacific Railroad. | | | | | | | | |
| Napa..... | 112.50 | 41.00 | \$22,222 22 | \$2,500,000 00 | \$911,111 00 | \$15,200 00 | \$9,230 19 | |
| Sacramento..... | | 50 | | | 11,111 00 | | 43 56 | |
| Solano..... | | 40.00 | | | 888,889 00 | | 7,484 45 | |
| Yolo..... | | 31.00 | | | | | 5,057 25 | \$37,015 45 |
| Central Pacific Railroad. | | | | | | | | |
| Alameda..... | 719.50 | | 25,017 37 | 18,000,000 00 | | 109,440 00 | | |
| Butte..... | | 83.52 | | | 2,089,451 00 | | 12,762 07 | |
| Fresno..... | | 45.00 | | | 1,125,782 00 | | 11,123 73 | |
| Merced..... | | 60.13 | | | 1,504,295 00 | | 15,725 11 | |
| Nevada..... | | 36.75 | | | 919,388 00 | | 10,959 10 | |
| Placer..... | | 30.25 | | | 756,776 00 | | 12,047 87 | |
| Sacramento..... | | 112.75 | | | 2,820,709 00 | | 35,083 21 | |
| San Francisco..... | | 41.00 | | | 1,025,712 00 | | 6,428 71 | |
| San Joaquin..... | | 2.46 | | | 61,543 00 | | 706 39 | |
| Santa Clara..... | | 56.75 | | | 1,419,736 00 | | 8,306 78 | |
| Shasta..... | | 8.50 | | | 212,648 00 | | 1,160 56 | |
| Sierra..... | | 82.08 | | | 2,503,426 00 | | 33,717 25 | |
| Siskiyou..... | | 2.15 | | | 53,787 00 | | 1,125 22 | |
| Stanislaus..... | | 55.54 | | | 1,389,465 00 | | 13,088 76 | |
| Sutter..... | | 22.63 | | | 566,143 00 | | 3,310 24 | |
| Tehama..... | | 10.00 | | | 250,174 00 | | 1,481 03 | |
| Tulare..... | | 40.54 | | | 1,014,204 00 | | 10,540 49 | |
| Yuba..... | | 13.58 | | | 339,736 00 | | 3,370 18 | |
| | | 15.87 | | | 397,025 00 | | 5,414 01 | 295,740 71 |
| Northern Railway | | | | | | | | |
| Alameda..... | 148.40 | | 20,215 63 | 3,000,000 00 | | 18,240 00 | | |
| Colusa..... | | 6.85 | | | 138,477 00 | | 727 80 | |
| Contra Costa..... | | 62.81 | | | 1,269,744 00 | | 9,880 26 | |
| Solano..... | | 23.75 | | | 480,121 00 | | 3,495 66 | |
| Tehama..... | | 16.95 | | | 342,655 00 | | 2,885 15 | |
| Yolo..... | | 17.29 | | | 349,528 00 | | 3,642 08 | |
| | | 20.75 | | | 419,475 00 | | 3,112 50 | 41,483 45 |

| | | | | | | | |
|-------------------------------|----------|----------|-------------|-----------------|-----------------|--------------|--------------|
| San Pablo and Tulare Railroad | 46.00 | ----- | 19,565 21 | 900,000 00 | ----- | 5,472 00 | ----- |
| Alameda | | 1.40 | | | 27,392 00 | | 189 55 |
| Contra Costa | | 36.10 | | | 706,304 00 | | 5,240 78 |
| San Joaquin | | 8.50 | | | 166,304 00 | | 984 52 |
| Southern Pacific Railroad | 1,022.33 | ----- | 16,139 60 | 16,500,000 00 | ----- | 100,320 00 | ----- |
| Fresno | | 17.43 | | | 281,313 00 | | 2,959 41 |
| Kern | | 153.47 | | | 2,476,945 00 | | 34,479 07 |
| Los Angeles | | 142.48 | | | 2,299,571 00 | | 20,149 03 |
| Monterey | | 109.14 | | | 1,761,476 00 | | 13,070 15 |
| San Benito | | 17.65 | | | 284,864 00 | | 2,944 11 |
| San Bernardino | | 261.47 | | | 4,220,022 00 | | 30,468 56 |
| San Diego | | 158.85 | | | 2,563,776 00 | | 25,432 65 |
| San Francisco | | 7.36 | | | 118,788 00 | | 1,363 45 |
| San Luis Obispo | | 5.45 | | | 87,961 00 | | 934 14 |
| San Mateo | | 25.10 | | | 405,104 00 | | 3,208 42 |
| Santa Clara | | 59.30 | | | 957,078 00 | | 5,395 24 |
| Santa Cruz | | 2.15 | | | 34,700 00 | | 406 68 |
| Tulare | | 62.48 | | | 1,006,402 00 | | 10,003 35 |
| South Pacific Coast Railroad | 2,048.73 | 2,048.73 | ----- | \$40,900,000 00 | \$40,900,000 00 | \$248,672 00 | \$388,588 72 |
| Alameda | 45.30 | ----- | \$16,556 29 | 750,000 00 | ----- | 4,560 00 | ----- |
| Santa Clara | | 6.20 | | | 102,649 00 | | 710 33 |
| Santa Cruz | | 27.40 | | | 453,642 00 | | 2,637 88 |
| | | 11.70 | | | 193,709 00 | | 2,270 27 |
| Totals | 2,094.03 | 2,094.03 | ----- | \$41,650,000 00 | \$41,650,000 00 | \$253,232 00 | \$394,207 20 |
| | | | | | | | \$647,439 20 |

STATEMENT No. 9—TAXES OF 1888.

Showing Assessed Value of Railroads for the year 1888, and the Amount of Taxes for State and County Purposes on Railroads, Assessed by State Board of Equalization for Same Year.

| Name of Railroad Assessed, and of Counties Receiving Apportionment. | Number of Miles of Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value Per Mile. | Total Assessed Valuation. | Value Apportioned to Each County. | Amount of Tax for State Purposes. | Amount of Tax for County Purposes. | Total State and County Taxes. |
|---|--|--|--------------------------|---------------------------|-----------------------------------|-----------------------------------|------------------------------------|-------------------------------|
| California Pacific Railroad ----- | 112.50 | | \$2,222 22 | \$2,500,000 00 | | \$12,600 00 | | |
| Napa----- | | 41.00 | | | \$911,111 00 | | \$8,365 66 | |
| Sacramento----- | | .50 | | | 11,111 00 | | 55 11 | |
| Solano----- | | 40.00 | | | 888,889 00 | | 7,520 00 | *\$33,623 22 |
| Yolo----- | | 31.00 | | | 688,889 00 | | 5,082 45 | |
| Central Pacific Railroad ----- | 747.14 | | 20,076 55 | 15,000,000 00 | | 75,600 00 | | |
| Alameda----- | | 83.52 | | | 1,676,794 00 | | 11,147 09 | |
| Butte----- | | 45.00 | | | 903,445 00 | | 7,615 83 | |
| Fresno----- | | 60.13 | | | 1,207,203 00 | | 7,498 46 | |
| Merced----- | | 36.75 | | | 737,813 00 | | 7,348 61 | |
| Nevada----- | | 30.25 | | | 607,316 00 | | 9,692 76 | |
| Placer----- | | 112.75 | | | 2,263,632 00 | | 25,797 60 | |
| Sacramento----- | | 41.00 | | | 823,139 00 | | 6,015 14 | |
| San Francisco----- | | 2.46 | | | 49,388 00 | | 526 96 | |
| San Joaquin----- | | 56.75 | | | 1,139,345 00 | | 6,711 79 | |
| Santa Clara----- | | 8.50 | | | 170,651 00 | | 866 00 | |
| Shasta----- | | 82.08 | | | 1,647,884 00 | | 24,652 34 | |
| Sierra----- | | 2.15 | | | 43,165 00 | | 947 90 | |
| Siskiyou----- | | 83.18 | | | 1,669,968 00 | | 16,632 88 | |
| Stanislaus----- | | 22.63 | | | 454,332 00 | | 2,674 69 | |
| Sutter----- | | 10.00 | | | 200,766 00 | | 995 79 | |
| Tehama----- | | 40.54 | | | 813,904 00 | | 8,084 40 | |
| Tulare----- | | 13.58 | | | 272,640 00 | | 1,624 93 | |
| Yuba----- | | 15.87 | | | 318,615 00 | | 3,879 59 | *218,312 76 |
| Northern Railway ----- | 148.40 | | 14,993 26 | 2,225,000 00 | | 11,214 00 | | |
| Alameda----- | | 6.85 | | | 102,704 00 | | 595 24 | |
| Colusa----- | | 62.81 | | | 941,727 00 | | 6,523 83 | |
| Contra Costa----- | | 23.75 | | | 356,090 00 | | 2,254 19 | |
| Solano----- | | 16.95 | | | 254,136 00 | | 2,149 99 | |
| Tehama----- | | 17.29 | | | 259,233 00 | | 2,581 96 | |
| Yolo----- | | 20.75 | | | 311,110 00 | | 2,320 88 | *27,640 09 |

| | | | | | | | |
|-------------------------------|----------|----------|-----------|-----------------|-----------------|--------------|--------------|
| San Pablo and Tulare Railroad | 46.00 | 1.40 | 19,565 21 | 900,000 00 | 27,392 00 | 4,536 00 | 204 34 |
| Alameda | | 36.10 | | | 706,304 00 | | 4,562 72 |
| Contra Costa | | 8.50 | | | 166,304 00 | | 991 17 |
| San Joaquin | | | | | | | |
| Southern Pacific Railroad | 1,022.33 | | 13,694 20 | 14,006,000 00 | 238,690 00 | 70,560 00 | |
| Fresno | | 17.43 | | | 2,101,650 00 | | 1,494 19 |
| Kern | | 153.47 | | | 1,951,151 00 | | 21,983 25 |
| Los Angeles | | 142.48 | | | 1,494,586 00 | | 13,262 30 |
| Monterey | | 109.14 | | | 241,703 00 | | 14,886 07 |
| San Benito | | 17.65 | | | 3,580,625 00 | | 2,507 67 |
| San Bernardino | | 261.47 | | | 2,175,325 00 | | 26,670 38 |
| San Diego | | 158.85 | | | 100,789 00 | | 21,936 23 |
| San Francisco | | 7.36 | | | 74,633 00 | | 1,076 41 |
| San Luis Obispo | | 5.45 | | | 343,725 00 | | 691 10 |
| San Mateo | | 25.10 | | | 812,067 00 | | 2,330 70 |
| Santa Clara | | 59.30 | | | 29,442 00 | | 4,242 50 |
| Santa Cruz | | 2.15 | | | 855,614 00 | | 287 35 |
| Tulare | | 62.48 | | | | | 5,099 45 |
| Totals | 2,076.37 | 2,076.37 | | \$34,625,000 00 | \$34,625,000 00 | \$174,510 00 | \$302,116 90 |
| | | | | | | | *186,756 60 |
| | | | | | | | *476,626 90 |

* Paid December 28, 1888.

STATEMENT No. 10—TAXES OF 1889.

Showing Assessed Value of Railroads for the year 1889, and the Amount of Taxes for State and County Purposes on Railroads, Assessed by State Board of Equalization for Same Year.

| | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value per Mile. | Total Assessed Valuation. | Value Apportioned to Each County. | Amount of Tax for State Purposes. | Amount of Tax for County Purposes. | Total State and County Taxes. |
|-----------------------------|---|--|--------------------------|---------------------------|-----------------------------------|-----------------------------------|------------------------------------|-------------------------------|
| California Pacific Railroad | 112.50 | | \$22,222 22 | \$2,500,000 00 | | \$18,050 00 | | |
| Napa | ----- | 41.00 | ----- | ----- | \$911,111 00 | ----- | \$8,606 53 | ----- |
| Sacramento | ----- | .50 | ----- | ----- | 11,111 00 | ----- | 58 66 | ----- |
| Solano | ----- | 40.00 | ----- | ----- | 888,889 00 | ----- | 6,966 62 | ----- |
| Yolo | ----- | 31.00 | ----- | ----- | 688,889 00 | ----- | 5,312 33 | *\$38,994 14 |
| Central Pacific Railroad | 746.76 | | 17,408 53 | 13,000,000 00 | | 98,860 00 | | |
| Alameda | ----- | 83.14 | ----- | ----- | 1,447,346 00 | ----- | 9,355 85 | ----- |
| Butte | ----- | 45.00 | ----- | ----- | 783,384 00 | ----- | 6,464 65 | ----- |
| Fresno | ----- | 60.13 | ----- | ----- | 1,046,775 00 | ----- | 8,085 41 | ----- |
| Merced | ----- | 36.75 | ----- | ----- | 639,764 00 | ----- | 6,474 92 | ----- |
| Nevada | ----- | 30.25 | ----- | ----- | 526,608 00 | ----- | 9,099 78 | ----- |
| Placer | ----- | 112.75 | ----- | ----- | 1,962,813 00 | ----- | 25,938 20 | ----- |
| Sacramento | ----- | 41.00 | ----- | ----- | 713,750 00 | ----- | 5,444 17 | ----- |
| San Francisco | ----- | 2.46 | ----- | ----- | 42,825 00 | ----- | 428 25 | ----- |
| San Joaquin | ----- | 56.75 | ----- | ----- | 987,935 00 | ----- | 6,636 78 | ----- |
| Santa Clara | ----- | 8.50 | ----- | ----- | 147,973 00 | ----- | 1,008 82 | ----- |
| Shasta | ----- | 82.08 | ----- | ----- | 1,428,893 00 | ----- | 21,693 95 | ----- |
| Sierra | ----- | 2.15 | ----- | ----- | 37,428 00 | ----- | 777 75 | ----- |
| Siskiyou | ----- | 83.18 | ----- | ----- | 1,448,042 00 | ----- | 11,265 76 | ----- |
| Stanislaus | ----- | 22.63 | ----- | ----- | 393,955 00 | ----- | 2,521 49 | ----- |
| Sutter | ----- | 10.00 | ----- | ----- | 174,085 00 | ----- | 1,058 43 | ----- |
| Tehama | ----- | 40.54 | ----- | ----- | 705,742 00 | ----- | 7,227 17 | ----- |
| Tulare | ----- | 13.58 | ----- | ----- | 236,408 00 | ----- | 1,602 84 | ----- |
| Yuba | ----- | 15.87 | ----- | ----- | 276,274 00 | ----- | 3,457 13 | *\$22,401 35 |
| Northern Railway | 385.25 | | 9,085 00 | 3,500,000 00 | | 25,270 00 | | |
| Alameda | ----- | 10.50 | ----- | ----- | 95,393 00 | ----- | 559 82 | ----- |
| Amador | ----- | 8.00 | ----- | ----- | 72,680 00 | ----- | 783 49 | ----- |
| Calaveras | ----- | 9.80 | ----- | ----- | 89,033 00 | ----- | 1,093 32 | ----- |
| Colusa | ----- | 79.61 | ----- | ----- | 723,258 00 | ----- | 4,886 15 | ----- |
| Contra Costa | ----- | 23.75 | ----- | ----- | 215,769 00 | ----- | 1,438 05 | ----- |
| El Dorado | ----- | 30.55 | ----- | ----- | 277,547 00 | ----- | 4,240 91 | ----- |
| Napa | ----- | 6.43 | ----- | ----- | 58,417 00 | ----- | 571 31 | ----- |

| | | | | | | |
|---------------------------|----------|-----------|-----------------|-----------------|--------------|--------------|
| Sacramento | 48.75 | 10,041 70 | 15,000,000 00 | 108,300 00 | 442,894 00 | 3,388 93 |
| San Joaquin | 29.80 | | | | 270,733 00 | 1,835 56 |
| Solano | 33.45 | | | | 303,894 00 | 2,381 50 |
| Sonoma | 30.52 | | | | 277,274 00 | 2,003 05 |
| Tehama | 17.29 | | | | 157,080 00 | 1,614 78 |
| Yolo | 56.80 | | | | 516,023 00 | 4,014 69 |
| | | | | | | *54,080 56 |
| Southern Pacific Railroad | 1,493.77 | | | | | |
| Alameda | 1.40 | | | | 14,053 00 | 102 34 |
| Calaveras | 66 | | | | 6,628 00 | 81 39 |
| Contra Costa | 36.10 | | | | 362,506 00 | 2,457 79 |
| Fresno | 84.13 | | | | 844,809 00 | 6,572 59 |
| Kern | 153.47 | | | | 1,541,101 00 | 15,842 51 |
| Los Angeles | 193.08 | | | | 1,938,852 00 | 20,288 38 |
| Orange | 23.78 | | | | 238,792 00 | 2,151 72 |
| Monterey | 125.70 | | | | 1,262,243 00 | 9,820 25 |
| San Benito | 17.65 | | | | 177,236 00 | 1,894 03 |
| San Bernardino | 261.47 | | | | 2,625,605 00 | 20,356 07 |
| San Diego | 158.85 | | | | 1,595,125 00 | 22,778 38 |
| San Francisco | 7.36 | | | | 73,907 00 | 739 07 |
| San Joaquin | 52.11 | | | | 523,273 00 | 3,519 59 |
| San Luis Obispo | 33.25 | | | | 333,887 00 | 2,931 52 |
| San Mateo | 25.10 | | | | 252,047 00 | 1,534 05 |
| Santa Barbara | 27.00 | | | | 271,126 00 | 1,860 82 |
| Santa Clara | 67.10 | | | | 673,798 00 | 4,736 85 |
| Santa Cruz | 27.15 | | | | 272,632 00 | 3,111 57 |
| Stanislaus | 36.36 | | | | 365,116 00 | 2,365 95 |
| Tulare | 107.55 | | | | 1,079,986 00 | 7,302 22 |
| Ventura | 54.50 | | | | 547,273 00 | 6,133 07 |
| | | | | | | *244,880 16 |
| Totals | 2,738.28 | | \$34,000,000 00 | \$34,000,000 00 | \$245,480 00 | \$314,876 21 |
| | | | | | | \$560,350 21 |

* Paid December 30, 1889.

STATEMENT No. 11— TAXES OF 1890.

Showing Assessed Value of Railroads for the year 1890, and the Amount of Taxes for State and County Purposes on Railroads, Assessed by the State Board of Equalization.

| | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value per Mile. | Total Assessed Valuation. | Value Appor- tioned to Each County. | Amount of Tax for State Purposes. | Amount of Tax for County Fur- cuses. | Total State and County Taxes. |
|-----------------------------|---|--|--------------------------|---------------------------|-------------------------------------|-----------------------------------|--------------------------------------|-------------------------------|
| California Pacific Railroad | | | | | | | | |
| Napa | 112.50 | 41.00 | \$22,222 22 | \$2,500,000 00 | \$911,111 00 | \$14,500 00 | \$8,047 67 | *\$35,037 24 |
| Sacramento | | .50 | | | 11,111 00 | | 57 77 | |
| Solano | | 40.00 | | | 888,889 00 | | 6,865 55 | |
| Yolo | | 31.00 | | | 688,889 00 | | 5,566 25 | |
| Central Pacific Railroad | | | | | | | | |
| Alameda | 746.76 | 83.14 | 17,408 53 | 13,000,000 00 | 1,447,346 00 | 75,400 00 | 9,240 07 | *205,421 43 |
| Butte | | 45.00 | | | 783,384 00 | | 6,406 34 | |
| Fresno | | 60.13 | | | 1,046,775 00 | | 7,781 17 | |
| Merced | | 36.75 | | | 638,764 00 | | 5,783 98 | |
| Nevada | | 30.25 | | | 526,608 00 | | 9,847 56 | |
| Placer | | 112.75 | | | 1,962,813 00 | | 23,719 05 | |
| Sacramento | | 41.00 | | | 713,750 00 | | 5,051 95 | |
| San Francisco | | 2.46 | | | 42,825 00 | | 441 09 | |
| San Joaquin | | 56.75 | | | 987,935 00 | | 5,272 17 | |
| Santa Clara | | 8.50 | | | 147,973 00 | | 996 99 | |
| Shasta | | 82.08 | | | 1,428,893 00 | | 25,171 80 | |
| Sierra | | 2.15 | | | 37,428 00 | | 830 90 | |
| Siskiyou | | 83.18 | | | 1,448,042 00 | | 13,321 98 | |
| Stanislaus | | 22.63 | | | 393,955 00 | | 2,962 43 | |
| Sutter | | 10.00 | | | 174,085 00 | | 905 24 | |
| Tehama | | 40.54 | | | 705,742 00 | | 7,172 45 | |
| Tulare | | 13.58 | | | 236,408 00 | | 1,820 34 | |
| Yuba | | 15.87 | | | 276,274 00 | | 3,355 92 | |
| Northern Railway | | | | | | | | |
| Alameda | 385.25 | 10.50 | 7,787 15 | 3,000,000 00 | 81,766 00 | 17,400 00 | 473 31 | |
| Amador | | 8.00 | | | 62,297 00 | | 728 87 | |
| Calaveras | | 9.80 | | | 76,314 00 | | 931 03 | |
| Colusa | | 79.61 | | | 619,935 00 | | 3,822 41 | |
| Contra Costa | | 23.75 | | | 184,945 00 | | 1,301 42 | |
| El Dorado | | 30.55 | | | 237,897 00 | | 3,616 03 | |
| Napa | | 6.43 | | | 50,072 00 | | 460 66 | |

| | | | | | | | | |
|----------------------------------|-----------------|--|--|-----------------|------------------------|----------------------|---------------------|---------------------|
| Sacramento | 48.75 | | | | 379,623 00 | | | 2,694 33 |
| San Joaquin | 29.80 | | | | 232,057 00 | | | 1,253 10 |
| Solano | 33.45 | | | | 290,481 00 | | | 2,016 91 |
| Sonoma | 30.52 | | | | 237,663 00 | | | 1,580 38 |
| Tehama | 17.29 | | | | 134,640 00 | | | 1,373 32 |
| Yolo | 56.80 | | | | 442,310 00 | | | 3,626 94 |
| Southern Pacific Railroad | 1,522.50 | | | 9,852 21 | | 15,000,000 00 | 87,000 00 | |
| Alameda | 1.40 | | | | 13,793 00 | | | 99 20 |
| Calaveras | .66 | | | | 6,502 00 | | | 79 32 |
| Contra Costa | 36.10 | | | | 355,665 00 | | | 2,560 78 |
| Fresno | 84.13 | | | | 828,867 00 | | | 6,211 57 |
| Kern | 153.47 | | | | 1,512,020 00 | | | 13,910 58 |
| Los Angeles | 195.98 | | | | 1,930,837 00 | | | 17,125 27 |
| Merced | 21.22 | | | | 209,064 00 | | | 1,923 38 |
| Monterey | 130.13 | | | | 1,282,069 00 | | | 15,000 20 |
| Orange | 23.78 | | | | 234,286 00 | | | 2,669 49 |
| San Benito | 17.65 | | | | 173,891 00 | | | 1,754 47 |
| San Bernardino | 361.47 | | | | 2,576,059 00 | | | 26,133 67 |
| San Diego | 158.55 | | | | 1,565,025 00 | | | 17,841 28 |
| San Francisco | 7.36 | | | | 72,512 00 | | | 746 87 |
| San Joaquin | 52.11 | | | | 513,399 00 | | | 2,754 62 |
| San Luis Obispo | 33.25 | | | | 327,586 00 | | | 2,744 08 |
| San Mateo | 23.10 | | | | 247,291 00 | | | 1,832 80 |
| Santa Barbara | 27.00 | | | | 266,010 00 | | | 2,154 50 |
| Santa Clara | 67.10 | | | | 661,084 00 | | | 4,594 58 |
| Santa Cruz | 27.15 | | | | 267,488 00 | | | 3,298 97 |
| Stanislaus | 36.54 | | | | 360,009 00 | | | 2,700 00 |
| Tulare | 107.55 | | | | 1,059,606 00 | | | 8,156 00 |
| Ventura | 54.50 | | | | 536,946 00 | | | 5,168 96 |
| Totals | 2,766.96 | | | | \$33,500,000 00 | | \$194,300 00 | \$313,918 07 |

*41,278 71

*226,480 69

\$508,218 07

* Paid December 29, 1890.

STATEMENT No. 12—TAXES OF 1891.

Showing Assessed Value of Railroads for the year 1891, and the Amount of Taxes for State and County Purposes on Railroads, Assessed by the State Board of Equalization for Same Year.

| Names of Railroads Assessed and of Counties Receiving Apportionment. | Number of Miles of Each Railroad Operated in the State. | Number of Miles of Each Railroad in Each County. | Assessed Value per Mile. | Total Assessed Valuation. | Value Apportioned to Each County. | Amount of Tax for State Purposes. | Amount of Tax for County Purposes. | Total State and County Taxes. | First Installment Paid. | Second Installment Paid. |
|--|---|--|--------------------------|---------------------------|-----------------------------------|-----------------------------------|------------------------------------|-------------------------------|-------------------------|--------------------------|
| California Pacific R. R. | 112.50 | | \$22,222 22 | \$2,500,000 | | \$11,150 00 | | | | |
| Napa | 41.00 | | | | \$911,111 | | 7,987 30 | | | |
| Sacramento | .50 | | | | 11,111 | | 61 55 | | | |
| Solano | 40.00 | | | | 888,889 | | 8,025 33 | | | |
| Yolo | 31.00 | | | | 688,889 | | 4,617 34 | \$31,791 52 | Nov. 28, '91 | Apr. 25, '92 |
| Central Pacific Railroad | 746.76 | | 17,408 53 | 13,000,000 | | 57,980 00 | | | | |
| Alameda | | 83.14 | | | 1,447,346 | | 9,008 49 | | | |
| Butte | | 45.00 | | | 783,384 | | 7,843 41 | | | |
| Fresno | | 61.06 | | | 1,062,965 | | 8,459 19 | | | |
| Merced | | 36.75 | | | 639,764 | | 5,981 49 | | | |
| Nevada | | 30.25 | | | 526,608 | | 10,026 62 | | | |
| Placer | | 112.75 | | | 1,962,813 | | 22,436 39 | | | |
| Sacramento | | 41.00 | | | 713,750 | | 5,294 63 | | | |
| San Francisco | | 2.46 | | | 42,825 | | 441 10 | | | |
| San Joaquin | | 56.75 | | | 987,935 | | 5,403 53 | | | |
| Santa Clara | | 8.50 | | | 147,973 | | 1,047 30 | | | |
| Shasta | | 82.08 | | | 1,428,888 | | 25,657 63 | | | |
| Sierra | | 2.15 | | | 37,428 | | 862 34 | | | |
| Siskiyou | | 83.18 | | | 1,448,042 | | 15,262 36 | | | |
| Stanislaus | | 22.63 | | | 393,955 | | 3,430 34 | | | |
| Sutter | | 10.00 | | | 174,085 | | 1,486 69 | | | |
| Tehama | | 40.54 | | | 705,742 | | 7,408 93 | | | |
| Tulare | | 12.65 | | | 220,218 | | 2,045 83 | | | |
| Yuba | | 15.87 | | | 276,274 | | 3,508 61 | 193,584 88 | Nov. 28, '91 | Apr. 25, '92 |
| Northern Railway | 385.25 | | 7,787 15 | 3,000,000 | | 13,380 00 | | | | |
| Alameda | | 10.50 | | | 81,766 | | 430 56 | | | |
| Amador | | 8.00 | | | 62,297 | | 843 50 | | | |
| Calaveras | | 9.80 | | | 76,314 | | 995 13 | | | |
| Colusa | | 33.91 | | | 264,063 | | 2,519 16 | | | |
| Contra Costa | | 23.75 | | | 184,945 | | 1,545 70 | | | |

STATEMENT No. 13—TAXES OF 1892.

Showing Assessed Value of Railroads for the Year 1892, and the Amount of Tax for State and County Purposes on Railroads, Assessed by the State Board of Equalization for Some Year.

| Names of Railroads and of Counties Through Which They Run. | Number of Miles Operated. | Number of Miles in Each County. | Total Value per Mile. | Total Assessment. | Amount Apportioned to Each County. | Amount Due of State Taxes. | Total Amount of Tax Due Each County. | * First Installment. | Second Installment. | Total Assessment. |
|--|---------------------------|---------------------------------|-----------------------|-------------------|------------------------------------|----------------------------|--------------------------------------|----------------------|---------------------|-------------------|
| California Pacific R.R. Co. | 112.50 | ----- | \$17,777 77 | \$2,000,000 | ----- | \$8,680 00 | ----- | \$4,340 00 | \$4,340 00 | |
| Napa..... | | 41.00 | ----- | ----- | \$728,889 | ----- | \$6,102 86 | 3,051 43 | 3,051 43 | |
| Sacramento..... | | .50 | ----- | ----- | 8,880 | ----- | 68 00 | 34 04 | 34 04 | |
| Solano..... | | 40.00 | ----- | ----- | 711,711 | ----- | 5,321 80 | 2,660 90 | 2,660 90 | |
| Yolo..... | | 31.00 | ----- | ----- | 551,111 | ----- | 3,623 18 | 1,811 59 | 1,811 59 | \$23,795 92 |
| Central Pacific Railroad | 746.76 | ----- | 17,408 53 | 13,000,000 | ----- | \$56,420 00 | ----- | 28,210 00 | 28,210 00 | |
| Alameda..... | | 83.14 | ----- | ----- | 1,447,346 | ----- | 8,458 50 | 4,229 25 | 4,229 25 | |
| Butte..... | | 45.00 | ----- | ----- | 783,384 | ----- | 7,545 72 | 3,772 86 | 3,772 86 | |
| Fresno..... | | 61.06 | ----- | ----- | 1,062,995 | ----- | 8,374 16 | 4,187 08 | 4,187 08 | |
| Merced..... | | 36.75 | ----- | ----- | 639,764 | ----- | 5,738 38 | 2,869 19 | 2,869 19 | |
| Nevada..... | | 30.25 | ----- | ----- | 526,608 | ----- | 10,616 42 | 5,308 21 | 5,308 21 | |
| Placer..... | | 112.75 | ----- | ----- | 1,962,813 | ----- | 24,648 14 | 12,324 07 | 12,324 07 | |
| Sacramento..... | | 41.00 | ----- | ----- | 713,750 | ----- | 6,807 78 | 3,403 89 | 3,403 89 | |
| San Francisco..... | | 2.46 | ----- | ----- | 42,825 | ----- | 428 26 | 214 13 | 214 13 | |
| San Joaquin..... | | 56.75 | ----- | ----- | 987,935 | ----- | 6,023 00 | 3,011 50 | 3,011 50 | |
| Santa Clara..... | | 8.50 | ----- | ----- | 147,973 | ----- | 991 08 | 495 54 | 495 54 | |
| Shasta..... | | 82.08 | ----- | ----- | 1,428,893 | ----- | 21,562 34 | 10,781 17 | 10,781 17 | |
| Sierra..... | | 2.15 | ----- | ----- | 37,428 | ----- | 866 84 | 433 42 | 433 42 | |
| Siskiyou..... | | 83.18 | ----- | ----- | 1,448,042 | ----- | 15,436 12 | 7,718 06 | 7,718 06 | |
| Stanislaus..... | | 22.63 | ----- | ----- | 393,955 | ----- | 3,564 24 | 1,782 12 | 1,782 12 | |
| Sutter..... | | 10.00 | ----- | ----- | 174,085 | ----- | 985 32 | 492 66 | 492 66 | |
| Tehama..... | | 40.54 | ----- | ----- | 705,742 | ----- | 7,140 74 | 3,570 37 | 3,570 37 | |
| Tulare..... | | 12.65 | ----- | ----- | 220,218 | ----- | 2,127 30 | 1,063 65 | 1,063 65 | |
| Yuba..... | | 15.87 | ----- | ----- | 276,274 | ----- | 3,675 98 | 1,837 99 | 1,837 99 | 191,410 32 |
| Northern Railway | 385.25 | ----- | 8,000 00 | 3,082,000 | ----- | 13,375 88 | ----- | 6,687 94 | 6,687 94 | |
| Alameda..... | | 10.50 | ----- | ----- | 84,000 | ----- | 397 68 | 198 84 | 198 84 | |
| Amador..... | | 8.00 | ----- | ----- | 64,000 | ----- | 1,002 24 | 501 12 | 501 12 | |
| Calaveras..... | | 9.80 | ----- | ----- | 78,400 | ----- | 1,031 74 | 515 87 | 515 87 | |
| Colusa..... | | 33.91 | ----- | ----- | 271,280 | ----- | 2,078 00 | 1,039 00 | 1,039 00 | |
| Contra Costa..... | | 23.75 | ----- | ----- | 190,000 | ----- | 1,426 22 | 713 11 | 713 11 | |
| El Dorado..... | | 30.55 | ----- | ----- | 244,400 | ----- | 3,827 30 | 1,913 65 | 1,913 65 | |
| Glenn..... | | 45.70 | ----- | ----- | 365,600 | ----- | 3,342 66 | 1,671 33 | 1,671 33 | |

| | | | | | | |
|---------------------------|----------|--------------|--------------|--------------|--------------|--------------|
| Napa | 6.43 | 51,440 | 68,572 00 | 445 48 | 222 74 | 222 74 |
| Sacramento | 48.75 | 390,000 | 13,001 | 3,727 40 | 1,863 70 | 1,863 70 |
| San Joaquin | 29.80 | 238,400 | 6,129 | 1,468 54 | 734 27 | 734 27 |
| Solano | 33.45 | 267,600 | 522,828 | 1,991 22 | 995 61 | 995 61 |
| Sonoma | 30.52 | 244,160 | 1,437,824 | 1,491 74 | 745 87 | 745 87 |
| Tehama | 17.29 | 138,320 | 1,549,653 | 1,405 34 | 702 67 | 702 67 |
| Yolo | 56.80 | 454,400 | 1,819,963 | 3,026 30 | 1,513 15 | 1,513 15 |
| | | | | | | 40,037 74 |
| Southern Pacific Railroad | 1,701.40 | 9,286.47 | 15,800,000 | 34,286 00 | 34,286 00 | 34,286 00 |
| Alameda | 1.40 | | | 86 58 | 43 29 | 43 29 |
| Calaveras | .66 | | | 80 66 | 40 33 | 40 33 |
| Contra Costa | 56.30 | | | 4,004 86 | 2,002 43 | 2,002 43 |
| Fresno | 154.83 | | | 11,445 08 | 5,722 54 | 5,722 54 |
| Kern | 166.87 | | | 15,744 28 | 7,872 14 | 7,872 14 |
| Los Angeles | 195.98 | | | 18,033 46 | 9,016 73 | 9,016 73 |
| Merced | 52.50 | | | 4,438 00 | 2,219 00 | 2,219 00 |
| Monterey | 130.03 | | | 9,853 36 | 4,926 68 | 4,926 68 |
| Orange | 23.78 | | | 1,833 20 | 916 60 | 916 60 |
| San Benito | 17.65 | | | 1,811 08 | 905 54 | 905 54 |
| San Bernardino | 261.47 | | | 28,257 34 | 14,128 67 | 14,128 67 |
| San Diego | 158.85 | | | 14,545 04 | 7,272 52 | 7,272 52 |
| San Francisco | 7.36 | | | 683 50 | 341 75 | 341 75 |
| San Joaquin | 52.11 | | | 2,964 22 | 1,482 11 | 1,482 11 |
| San Luis Obispo | 33.25 | | | 2,455 76 | 1,227 88 | 1,227 88 |
| San Mateo | 25.10 | | | 1,612 10 | 806 05 | 806 05 |
| Santa Barbara | 27.00 | | | 2,282 80 | 1,141 40 | 1,141 40 |
| Santa Clara | 67.10 | | | 4,305 82 | 2,152 91 | 2,152 91 |
| Santa Cruz | 27.15 | | | 2,847 32 | 1,423 66 | 1,423 66 |
| Stanislaus | 56.86 | | | 4,836 74 | 2,418 37 | 2,418 37 |
| Tulare | 130.65 | | | 11,645 04 | 5,822 52 | 5,822 52 |
| Ventura | 54.50 | | | 6,117 18 | 3,058 59 | 3,058 59 |
| Totals | 2,945.91 | \$33,882,000 | \$147,047 88 | \$326,651 52 | \$236,849 70 | \$236,849 70 |
| | | | | | | \$218,455 42 |
| | | | | | | \$473,699 40 |

* First installment paid.





